

신흥교역국의 통관환경 연구
나이지리아

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※ 본 보고서는 나이지리아 관세제도의 대부분을 담기 위해서 노력하였으나 지면의 부족 및 시간상의 제약으로 인해 부족한 부분이 있다. 또한 가급적 최신의 내용을 수록하기 위하여 노력하였지만, 사회·경제 상황에 따라 세제에 변화가 빈번하여, 가장 최신의 내용을 본 보고서에 반영하는 데에는 한계가 있었다.

따라서 본 보고서는 나이지리아의 관세에 대한 최소한의 길라잡이임을 밝히며, 보다 정확하고 구체적인 사항은 나이지리아 관세청의 출판물 및 홈페이지와 관련 법령을 참조할 것을 권장한다. 특히 민감한 사안에 대하여는 반드시 관련 법령을 통해 확인할 필요가 있으며, 불명확한 부분에 대해서는 관련 관세전문가의 도움을 받을 것을 강조하고자 한다.

본 보고서의 내용은 저자들의 개인적인 의견이며, 한국조세재정연구원의 공식적인 견해와 무관함을 밝혀둔다.

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I. 개 관

1. 일반 개황

- 나이지리아의 정식 국가 명칭은 나이지리아 연방공화국(Federal Republic of Nigeria)으로서 아프리카 대륙 중서부에 위치해있음
- 2014년 7월 기준으로 총인구는 약 1.7억명으로 아프리카 최대 인구 국가로서 민족은 약 374개 종족이 있으며 이중 하우스(Housa), 이보(Igbo), 요루바(Yoruba) 족이 전체의 종족의 40%를 차지함
- 수도는 아부자(Abuja)로 약 1,6백만명의 인구가 거주하고 있으며 라고스에 1,7백만명의 인구가 거주 중임
 - 나이지리아는 1991년 수도를 라고스에서 아부자로 이전함
- 나이지리아의 국토 면적은 약 923,773km²로 한반도의 약 4.2배로 기네만과 사하라 사막의 영향을 받아 건기와 우기로 구분되어있어 남부와 북부의 기후가 상이함
 - 남부 기네만에 가까운 지역은 고온 다습하며 북쪽 사하라 사막에 가까운 지역은 고온 건조함
- 나이지리아는 6개의 주(state)와 1개의 연방 수도 지구(Federal Capital Territory)(아부자)로 구성된 연방 공화국임
 - 4년 임기의 대통령은 국가원수 겸 군 최고사령관이며, 상·하 양원제를 실시하고 있음
 - 대통령 중심제를 채택하며 행정, 입법, 사법의 3권 분립국가로서 영국법을 기초로

한 헌법을 따르고 있음

- 나이지리아는 영어를 공용어로 사용하지만 하우스어, 이보어, 요루바어 등 각 토착어도 사용되고 있으며 종교는 회교(40%)가 가장 많음
 - 나이지리아 헌법상 국교를 지정하고 있지 않으며 기독교는 주로 남부에서(35%) 신봉되고 있으며 그 밖에 토착신앙도 존재함
 - 북부 회교와 남부 기독교 중심으로 양분되어 종교, 지역 간의 갈등이 지속되고 있음
- 나이지리아는 최대 원유 수출 대상국인 미국과 우호관계를 지속하고 있으며 서부 아프리카 경제공동체(ECOWAS)¹⁾의 군사 강국임
- 나이지리아는 우리나라의 사하라 이남 아프리카 제2위 교역대상국이며 또한 우리나라의 제10위 천연가스 수입국으로 우리나라 천연가스 총수입량의 2.6%를 차지하고 있음
 - 나이지리아는 한국과 1980년 2월에 국교를 수립하였으며 우리나라는 1991년 이후 2012년까지 나이지리아의 개발을 위해 총 1,433만달러를 무상으로 지원함²⁾
- 나이지리아의 화폐 단위는 나이라(Naira)이며 2014년 기준으로 미국 1달러는 165나이라이임

2. 경제 개황

가. 나이지리아의 주요 경제 지표

- 나이지리아는 세계 10위의 원유와 세계 9위의 천연가스 매장량을 보유한 아프리카의 제2위 경제대국으로서 국제 유가의 상승 및 비석유 부문(농업 및 금융)의 성장으로 최근 수

1) 1975년에 세워졌으며 라고스에 본부가 있다. 베냉, 카보베르데, 잠비아, 가나, 가나비사우, 기니, 아이보리코스트, 리베리아, 말리, 마우리타니아, 니제르, 나이지리아, 세네갈, 시에라레온, 토고, 어퍼볼타 등의 국가로 이루어져 있음

2) <http://www.oda.go.kr/>

년간 7% 내외의 성장률을 기록하고 있었음

- 나이지리아 정부는 2009년 10월, '2020년 전략비전(Nigeria Vision 20:2020)'을 발표하면서 2020년까지 세계 20대 경제국으로 도약하겠다는 의지를 표명하였음
 - 이를 달성하기 위해 전력부족 및 부정부패와 같은 경제성장 저해요소 개선, 석유산업과 농업에 편중된 경제구조의 다변화, 인적 자원 개발을 위한 투자 확대 및 인프라 확충 등의 4가지 방안을 제시함
- 나이지리아는 2010-2011년 석유 부문의 회복과 농업, 서비스업 등 비석유 부문의 성장세 지속으로 경제성장률 7~8%대를 기록하였음
 - 2012년에는 인프라 부족과 홍수발생 및 주요 유전지대인 니제르 델타(Niger Delta) 지역의 치안 불안, 전국적인 파업사태 등으로 경제성장률이 6.6%로 둔화되었음
- 소비자 물가는 정부 지출 증가에 따른 유동성 확대, 상품가격 상승 등의 영향으로 2012년까지 두 자릿수의 높은 상승률을 지속하였으나 2013년 들어 한자리대로 감소함
 - 2010년에는 식료품 및 부동산 가격의 상승 및 대선을 앞둔 정부의 지출까지 증가하여 소비자 물가가 13.7% 상승함
- 나이지리아는 석유산업 수출이 90% 이상을 차지하고 있기 때문에 경상수지 흑자 폭은 국제 유가의 등락과 원유 생산량 증감에 크게 좌우되고 있음
 - 경상수지는 원유수출 증가에 따라 큰 폭의 흑자를 지속해왔으며 세계 경기 침체 영향을 받은 2010년에도 흑자를 기록함
- 특히 나이지리아 원유의 경우 OPEC(Organization of Petroleum Exporting Countries), 확인 매장량은 160~170억 배럴(세계 9위)임
 - 1979년 이후부터 일일 약 230만 배럴 이상의 원유를 생산하여 OPEC 회원국 중에서는 6위의 원유 생산국가로 부상하게 되었음

- 외환보유액은 원유수출 호조에 따라 꾸준히 증가하였으나 2010-2011년 나이라 화의 가치 하락을 막기 위한 정부의 외환 시장 개입 등으로 2010년에는 323억달러까지 감소하였으며 2011년 또한 326억달러로 외환보유액이 적어짐
 - 2012년에는 상품수지 흑자의 확대 및 외국인 투자 유치 등에 힘입어 외환보유액이 437억달러로 개선되었고 2013년 또한 437억달러를 유지하고 있음

- 나이지리아 정부는 20%대의 실업률을 낮추기 위해 제조업 육성을 통한 일자리 창출, 인적자원 개발을 위한 투자 확대 등의 정책을 추진해왔으나 성과를 거두지 못하고 있음
 - 취업자의 약 60%는 농업 부문에 편중되어있으며 비농업 부문에 숙련된 인력이 공급되지 못하고 있음

〈표 I -1〉 나이지리아의 주요 경제 지표

구분	2010	2011	2012	2013*	2014*
명목 GDP(10억달러)	2,286	2,440	2,702	2,920	3,185
경제성장률(%)	8.0	7.4	6.6	6.2	7.4
1인당 GDP(달러)	1,465	1,522	1,640	1,725	1,831
물가상승률(%)	13.7	10.8	12.2	9.9	8.2
외환보유액(백만달러)	32,300	32,600	43,793	43,793	N/A
실업률(%)	21.1	23.9	N/A	N/A	N/A
환율(Naira/달러)	150.3	154.7	156.8	156.8	165.0
수출(백만달러)	77,883	96,369	95,677	93,545	95,910
수입(백만달러)	46,374	61,653	53,359	55,981	60,498
무역수지(백만달러)	31,509	34,716	42,318	37,564	35,412

주: *는 추정치

자료: 수출입은행 해외경제연구소

나. 나이지리아의 수출입 동향

- 나이지리아의 주요 수출품은 미네랄 제품으로서 특히 석유가 수출의 대부분을 차지하고 있으며 수출 순위 제2위인 미네랄 제품은 플라스틱 및 고무 관련 제품보다 10배 높은 수출량을 보이고 있음
- 2011년에 비해 2012년에는 화학용품 및 연합 산업 물품의 수출이 10위권 내로 진입하였으며 동물 및 동물제품, 채소, 생피 및 모피 등 대부분 주요 수출 물품의 수출량이 증가함

〈표 I-2〉 2011/2012년 나이지리아의 주요 수출 물품

(단위: CIF 백만나이라, 백만달러)

순위	2011년			2012년		
	품 목	금 액 (나이라)	금 액 (달러)	품 목	금 액 (나이라)	금 액 (달러)
1	미네랄 제품	1,733,563.0	10,630.1	미네랄 제품	1,886,797.5	11,506.6
2	플라스틱, 고무 및 관련 물품	1,177,507.8	7,220.4	플라스틱, 고무 및 관련 물품	1,599,852.1	9,756.7
3	조리식품: 음료, 식초, 담배 등	224,434.5	1,376.2	조리식품: 음료, 식초, 담배 등	764,153.2	4,660.2
4	비행기, 선박 등 운송수단 및 부품	198,319.6	1,216.1	비행기, 선박 등 운송수단 및 부품	278,357.0	1,697.6
5	생피, 모피 등	121,147.5	742.9	동물 및 동물제품	245,138.7	1,495.0
6	채소	117,849.1	722.6	채소	210,476.2	1,283.6
7	비금속과 비금속성 제품	93,668.3	574.4	생피, 모피 등	177,396.6	1,081.9
8	섬유 및 섬유제품	30,599.0	187.6	비금속과 비금속성 제품	98,635.9	601.5
9	동물 및 동물제품	24,563.8	150.6	섬유 및 섬유제품	78,192.7	476.9
10	목재 및 목재제품, 숯	10,120.8	62.1	화학용품 및 화학연합산업(allied industries)물품	45,487.3	277.4

자료: 나이지리아 통계청 Foreign Trade Report 2013 토대로 재작성³⁾

3) 2011, 2012년 12월 31일 환율을 기준으로 계산하였으며 2011년 1달러당 156.15나이라, 2012년 1달러당 163.975나이라의 환율임

- 나이지리아의 주요 수입 품목은 보일러 및 기계, 비행기, 선박 등 운송수단 등이며 부품, 동물성 및 식물성 기름, 비금속성 제품 등의 수입량이 많음
- 2011년에 비해 2012년에는 화학용품의 수입이 눈에 띄게 증가하였으며 비금속과 비금속성 제품의 수입도 증가함
 - 반면 섬유 및 섬유제품과 담배를 비롯한 대부분 주요 수입 물품의 수입량이 감소하였음

〈표 I-3〉 2011/2012년 나이지리아의 주요 수입 물품

(단위: FOB 백만나이라, 백만달러)

순위	2011년			2012년		
	품 목	금 액 (나이라)	금 액 (달러)	품 목	금 액 (나이라)	금 액 (달러)
1	보일러 및 기계	1,924,346.7	11,800.0	보일러 및 기계	1,283,340.7	7,826.4
2	비행기, 선박 등 운송수단	1,199,896.8	7,357.7	비행기, 선박 등 운송수단	1,111,418.8	6,778.0
3	채소	1,169,725.3	7,172.7	채소	577,193.1	3,520.0
4	조리식품: 음료, 식초, 담배 등	1,430,198.4	8,769.9	비금속과 비금속성 제품	520,298.2	3,173.0
5	미네랄제품	1,059,121.5	6,494.5	화학용품 및 화학연합산업(allied industries)물품	450,194.4	2,745.5
6	플라스틱, 고무 및 관련 물품	659,753.2	4,045.6	조리식품: 음료, 식초, 담배 등	391,181.6	2,385.6
7	비금속과 비금속성 제품	604,699.4	3,708.0	플라스틱, 고무 및 관련 물품	317,732.0	1,937.7
8	동물 및 동물제품	567,445.3	3,479.6	동물 및 동물제품	298,764.0	1,822.0
9	종이류, 판넬 등	178,235.2	1,092.9	미네랄제품	178,310.3	1,087.4
10	섬유 및 섬유제품	133,737.6	820.1	종이류, 판넬 등	132,843.3	810.1

자료: 나이지리아 통계청 Foreign Trade Report 2013 토대로 재작성⁴⁾

4) 2011, 2012년 12월 31일 환율을 기준으로 계산하였으며 2011년 1달러당 156.15나이라, 2012년 1달러당 163.975나이라의 환율임

- 2013년, 나이지리아의 주요 수출대상국은 인도 외에 미국, 브라질, 스페인, 네덜란드 등의 순이었으며, 주요 수입상대국은 중국, 미국, 인도, 프랑스, 영국 등으로 조사됨
- 2013년 기준으로 한국은 나이지리아의 제14위 수출상대국이며 제8위 수입상대국임
- 특히 나이지리아는 중국과 무역·경제 및 기술협력협정, 상호투자보장협정 등⁵⁾ 다양한 협정을 체결하였으며 나이지리아는 아프리카 지역에서 남아프리카 공화국 다음으로 큰 중국의 거점 시장임
 - 나이지리아는 중국으로부터 오토바이, 자동차, 기계류, 자동차 부품, 석유류 등 다양한 품목을 수입하고 있으며 주요 수출품은 원유에 한정되어 있음

〈표 I-4〉 2013 나이지리아의 주요국별 수출 동향

(단위: 백만달러, %)

수출				수입		
순위	국가명	금액	비율	국가명	금액	비율
1	인도	11,682	12.3	중국	13,250	25.7
2	미국	10,658	11.3	미국	7,031	13.7
3	브라질	9,648	10.2	인도	2,875	5.6
4	스페인	6,845	7.2	프랑스	2,168	4.2
5	네덜란드	6,806	7.2	영국	2,117	4.1
6	독일	4,886	5.2	네덜란드	2,104	4.1
7	프랑스	4,567	4.8	독일	1,866	3.6
8	영국	4,478	4.7	한국	1,728	3.4
9	남아프리카	4,068	4.3	벨기에	1,549	3.0
14	한국	2,098	2.2	남아프리카	1,364	2.6

자료: 라고스 무역관 자료(한국무역협회 및 IMF통계 참고)⁶⁾

- 5) 2001년 양국은 무역, 투자 진흥 및 보호협정(Agreement on Trade, Investment Promotion and Protection)을 체결하였으며 2002년에는 이중과세 방지 및 소득세 회피 방지협정(Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income)을 체결하였음
- 6) 나이지리아의 수출입통계는 세관에서 집계하지만 대외적으로 공개하고 있지 않아 공개된 자료의 입수가 어려움

다. 나이지리아의 외국인 투자 동향

- 나이지리아의 외국인 직접투자(FDI) 유입실적은 2011년에는 석유와 천연가스 부문을 중심으로 중국과 러시아의 투자가 확대되어 전년보다 45.9% 증가하였으나 2012년에는 전년 대비 40.4% 감소함
 - 2012년의 FDI 유입실적 저하는 유로존(Euro zone)⁷⁾ 재정위기에 따른 불확실성 증가가 주요 원인으로 파악됨

- 나이지리아 정부에 따르면 미국, 남아프리카, 유럽이 나이지리아에 가장 투자를 많이 하고 있으며 산업 분야별로 석유 및 가스 분야에 투자가 집중적으로 이루어지고 있으며 그 다음으로 통신 부문, 은행 부문이 주요 투자 분야임

- 현 정부가 적극적인 외국인투자 유치 기조를 유지하고 있으나, 전력공급 부족 등 열악한 경제 인프라, 니제르 델타 지역과 북부 이슬람 지역의 고질적인 치안불안 문제 등이 투자를 방해하고 있음
 - 현 정부는 그러나 외자유치 전담기관인 투자진흥위원회(NIPC)를 설치하여 외국인 투자 확대방안을 종합적으로 기획·조정하고 투자 분쟁을 해결하는 등 노력을 기울이고 있음
 - 특히 나이지리아 정부는 자국에 도움이 될 만한 신산업으로 국내 산업에 외국기업이 진출을 했을 경우 5년간 세금을 감면하며, 빈민지역에 기업을 설립하거나 자국 원자재를 60~80% 사용할 경우 30%의 세금을 감면해주고 있음
 - 또한 비석유 부문의 외국인 투자 유치를 위한 노력도 기울이고 있으며 2013년 미국 기업과의 전기 터빈 생산 공장을 설립하는 투자 양해 각서를 체결하는 등의 성과를 보이고 있음
 - 생산된 전기 터빈은 나이지리아 전력난 해소에 도움이 될 것으로 기대함

7) 유럽연합의 단일화폐인 유로를 국가통화로 도입하여 사용하는 국가나 지역을 통칭하는 말

〈표 I-5〉 나이지리아의 해외 직접 투자(FDI) 유입 동향

(단위: 백만달러)

연도	2010	2011	2012	2013*
총투자 유입액	5,134	8,025	5,564	6,044

주: *는 예측치
자료: 나이지리아 통계청

- 나이지리아의 원유 확보를 위해 다국적 석유회사들이 진출하면서 미국 및 유럽의 투자가 증가하였으며 특히 원유의 저생산 비용 및 양질의 원유 등이 투자 유인 요인임

〈표 I-6〉 최근 우리나라의 對 나이지리아 투자현황

(단위: 천달러)

	신고건수(건)	신규법인수(개)	신고금액	송금횟수(건)	투자금액
2010년	1	1	70	9	6,331
2011년	3	2	1,138	9	3,460
2012년	3	1	317	5	2,665
2013년	2	0	600	5	2,706

주: 법인은 현지 법인을 대상으로 함(자사, 지점제외)
자료: 한국수출입은행 해외투자통계

- 나이지리아 초기 투자는 한국의 대기업들이 건설업 및 도·소매업 중심으로 진출하기 시작하였으며 1997년 이후 이동통신과 건설을 중심으로 급속히 증가하였지만 2002년부터는 투자가 감소하였음
- 2004년 제조업 수출 증가세를 보이면서 2006년부터 원유 및 건설 플랜트 관련 투자가 급속히 증가하기 시작함
- 2013년 한국의 對 나이지리아 투자 신고건수 및 금액(공동투자, 증액투자 포함)은 총 2건, 2,706천달러, 신규법인 수는 0개임
- 투자금액은 8,701천달러 송금횟수는 47회임
- 2011년부터 2013년까지 나이지리아의 광업 분야에 대한 꾸준한 투자가 이어져 오고 있

으며 그 밖에 운수업 및 건설 분야에 대한 투자도 이루어지고 있음

- 2011년 한국의 對 나이지리아 투자 금액이 가장 많았으며 총 6,331천달러의 투자가 이루어졌음
- 전문, 과학 및 기술 서비스업의 경우 2011년에는 투자가 이루어졌으나 이후 투자내역이 없음
- 2012년에 새롭게 건설업에 대한 투자가 이루어졌으나 2013년에는 투자가 중단됨

〈표 I -7〉 우리나라의 對 나이지리아 업종별 투자 현황

(단위: 천달러, 건)

2013 순위	투자 업종	2011년		2012년		2013년	
		투자금액	신고건수	투자금액	신고건수	투자금액	신고건수
1	광업	3,360	1	2,600	0	2,400	2
2	운수업	-	-	0	2	306	0
3	제조업	-	-	-	-	0	2
4	건설업	-	-	65	1	-	-
5	전문, 과학 및 기술 서비스업	100	1	-	-	-	-

주: 법인은 현지 법인을 대상으로 함(자사, 지점제외)

자료: 한국수출입은행 해외투자통계

3. 우리나라와 나이지리아의 교역 관계

- 우리나라의 對 나이지리아 수출은 2010년 806백만달러, 2011년에는 2,487백만달러로 급격히 증가하였으나 2012년부터 감소하기 시작함
 - 2011년 이후 단일 수출품목으로 최고를 기록한 선박 해양 구조물(14억 9,700만달러)이 수출 품목에서 제외되며 전체 수출이 크게 감소하게 되었으나 2013년 다시 증가함
- 최근 천연가스, LPG 수입의 급속한 증가에 따라 2012년부터 수출대비 수입이 늘어나며

무역수지 적자가 발생하고 있음

- 특히 우리나라는 나이지리아로부터 천연가스, LPG, 동제품, 연제품 등 자원수입이 크게 늘어나고 있으며 특히 천연가스는 나이지리아로부터의 수입이 93%로 높은 비율을 차지하고 있음

〈표 I-8〉 최근 對 나이지리아 교역량 및 무역수지

(단위: 백만달러, %)

구분	2009	2010	2011	2012	2013
수출 (전년대비 증감률)	817 (-67.8)	806 (-1.3)	2,487 (208.7)	854 (-65.7)	1,571 (84)
수입 (전년대비 증감률)	230 (109.8)	572 (149.2)	799 (39.7)	1,466 (83.4)	2,307 (57.4)
무역수지	587	234	1,688	-612	-737

자료: 한국무역협회(KITA)

- 2013년 기준 한국의 對 나이지리아 주요 수입 품목은 천연가스, 동제품, LPG, 연제품, 알루미늄 등으로 가스류에 집중되어있으며 그 밖에 섬유 및 화학기계, 원동기 및 펌프, 건전지 및 축전지, 곡실류 등이 있음
- 2012년 및 2013년 모두 총수입량이 현저하게 증가하였으며 특히 섬유 및 화학기계와 원동기 및 펌프의 수입량이 급격히 늘어남
 - 2012년도에 급격한 수입 증가율을 보였던 공구 및 금속 광물은 2013년에는 순위 내에 들지 못했으며 천연가스, LPG, 동제품 등은 여전히 높은 수입률을 보이고 있음

〈표 I-9〉 최근 對 나이지리아 10대 수입 품목

(단위: 백만달러, %)

순위	2012년			2013년		
	품목명	금액	전년대비 증가율	품목명	금액	전년대비 증가율
	총계	1,466	83.4	총계	2,307	57.4
1	천연가스	1,362	76	천연가스	2,187	60.7
2	동제품	52	259.8	동제품	54	5.6
3	LPG	38	-	LPG	38	1.3
4	연제품	7	121.6	연제품	17	123
5	공구	2	6,006.40	알루미늄	3	42.1
6	알루미늄	2	42.6	섬유 및 화학기계	2	25,730.80
7	기구부품	1	-	건전지 및 축전지	2	501
8	곡실류	1	573,477.60	곡실류	1	65
9	기타금속광물	0	10,287.70	원동기 및 펌프	1	21,755.80
10	건전지 및 축전지	0	-	철강재용기 및 체인	1	-

주: MPI 3단위 기준

자료: 한국무역협회 무역통계

- 2013년 기준 한국의 對 나이지리아 주요 수출 품목은 선박해양구조물 및 부품, 합성수지, 자동차, 기타석유 화학제품 등이며 그 밖에 시멘트, 어류, 건전지 및 축전지, 섬유, 의류제품 등이 있음
- 선박해양구조물 및 부품은 2012년 소량 수출되었으나 2013년에 급격히 수출량이 증가하였으며 건전지 및 축전지, 자동차, 어류 등 대부분 제품의 수출이 큰 폭으로 증가하였음
 - 2012년에 수출량이 급격히 줄어들었던 시멘트, 자동차, 합성수지의 경우 2013년에는 수출량이 높은 비중으로 증가하였으며 기타직물은 수출이 소폭 감소함

〈표 I -10〉 최근 對 나이지리아 10대 수출 품목

(단위: 백만달러, %)

순위	2012년			2013년		
	품목명	금액	전년 대비 증가율	품목명	금액	전년 대비 증가율
	총계	853,740	-65.7	총계	1,570,675	84
1	합성수지	176,998	-25.6	선박해양구조물 및 부품	525,492	7,336.80
2	자동차	125,134	-20.9	합성수지	248,110	40.2
3	기타석유화학제품	73,548	-9.8	자동차	169,321	35.3
4	영상기기	42,434	-23.1	기타석유화학제품	81,048	10.2
5	기타직물	32,066	-0.7	시멘트	35,912	22.7
6	시멘트	29,276	-51.2	어류	34,652	69.9
7	기타섬유제품	24,115	32.4	건전지 및 축전지	33,507	79.3
8	정밀화학원료	22,926	-13.6	기타섬유제품	30,260	25.5
9	평판디스플레이및센서	22,637	17.4	기타직물	28,489	-11.2
10	레일 및 철구조물	22,517	4.2	표면활성제	26,338	48.6

주: MTT 3단위 기준

자료: 한국무역협회 무역통계

- 2013년 기준으로 나이지리아는 우리나라의 제41위의 수출상대국, 제31위의 수입상대국으로 아프리카 지역에서는 남아공 다음으로 제2위 수출상대국이자 제1위 수입상대국임

〈표 I -11〉 2013년 우리나라의 10대 수출입 국가 순위

(단위: 백만달러)

수 출			수 입		
순위	국가	수출금액	순위	국가	수입금액
1	중국	145,869	1	중국	83,053
2	미국	62,052	2	일본	60,029
3	일본	34,662	3	미국	41,512
4	홍콩	27,756	4	사우디아라비아	37,665
5	싱가포르	22,289	5	카타르	25,874
6	베트남	21,088	6	호주	20,785
10	러시아	11,149	7	독일	19,336
14	사우디아라비아	8,828	8	쿠웨이트	18,725
32	남아프리카공화국	2,698	31	나이지리아	2,307
41	나이지리아	1,571	36	남아프리카공화국	1,729

자료: 한국무역협회 무역통계

4. 나이지리아의 지역무역협정(FTA, Free Trade Agreement) 체결 현황⁸⁾

- 나이지리아는 현재 서아프리카 경제협력체(ECOWAS, Economic Community of Western Africa States)의 가입국임
 - ECOWAS는 1975년 아프리카 국가 간 경제통합과 지역의 연합, 아프리카 지역 내 공동번영 및 안정을 목표로 설립되었음
- 가입국은 나이지리아, 세네갈, 코트뒤부아르, 가나, 기니아, 감비아, 라이베리아, 시에라리온, 말리, 니제르, 기니비사오, 부르키나파소, 토고, 베냉, 케이프베르디 등 서부아프리카 15개국 임
- 역내에서 생산된 제품이 30% 이상의 부가가치를 창출한 경우 그 제품은 회원국 간 무관세로 교역할 수 있는데 현재 70여개 품목이 무관세 대상품목으로 선정되어있음
- 공동관세의 경우 4개 그룹으로 구분하여 관세율을 책정하고 있으며 의약품, 신문, 서적 등과 같은 필수품은 0%, 원자재, 자본재는 5%, 중간재는 10%, 완제품은 20%로 책정되어있음
 - 각 회원국은 2008년 공동관세 도입 이전까지는 자율적인 관세체계를 유지하였으며 15개국 중 라이베리아와 케이프베르디 2개국이 최종 공동관세 참가를 확정하였음
- 나이지리아는 관련업계의 반발로 공동관세의 도입이 늦어져 2008년 11월부터 도입하였으며 2009년 1월부터 공동관세를 적용하고 있음
- 2014년 2월 20일 ECOWAS와 EU 간의 경제동반자협정(EPA, Economic Partnership Agreement)이 타결되어 ECOWAS 15개국은 장기적으로 관세나 쿼터에 구애받지 않고 EU 시장의 접근성을 가질 수 있음

8) 자세한 내용은 http://www.comm.ecowas.int/sec/index.php?id=about_a&lang=en

- ECOWAS의 국가들은 아프리카 카리브 태평양 지역(ACP) 중에서도 EU의 매우 중요한 교역파트너로서 EU의 ACP 교역 중 약 반 정도를 차지하고 있음
 - 특히 코트디부아르, 가나 및 나이지리아 3개국이 ACP 지역 EU의 수출의 반 이상을 차지하고 있음
- EU와 ACP 국가들과의 협상은 10년 전부터 시작됐으나 지금까지 가나 및 코트디부아르 2개국만이 EU와 임시 경제동반자협정(Interim EPAs)을 체결한 바 있음
- 그 동안 유럽집행위원회는 2014년 10월 1일부로 시장접근규칙(MAR, Market Access Regulation)⁹⁾을 중단하도록 시한을 정하고, 만일 정해진 시한까지 EPA를 비준할 것을 요구해옴
- 아직 각국의 국회 비준을 남겨 놓았지만 협상이 타결됨으로써 서아프리카와 EU 간의 경제 무역협력이 가속화되어 양자 간 경제적 이익이 예상됨
 - ECOWAS 국가의 주요 수출상품인 코코아, 커피, 설탕, 바나나 등 농산물 및 석유나 광물자원의 EU 수출이 더욱 활발해질 것임
 - 반면 점진적인 관세 인하 및 철폐로 인해 자동차, 화학제품, 기계류 및 공산품 등 유럽산 제품들의 서아프리카 시장 진입이 활성화 될 것으로 예상됨
- 그러나 나이지리아 연방 정부는 EU가 서아프리카경제공동체(ECOWAS)와 추진키로 한 경제동반자협정(EPA) 체결과 관련, 일부 조항이 나이지리아 경제에 해를 미치게 됨을 우려하여 최근(2014년 4월) 협정에 서명하지 않겠다고 밝힘
 - 그러나 EU가 향후 5년간 65억유로(약 89억 4천만달러)에 해당하는 시장통합 비용 명목의 자금지원을 골자로 하는 기술협정은 이미 지난 달 체결된 바 있음

9) 상품이나 서비스 판매업자가 그 상품이나 서비스를 필요로 하는 시장에 접근할 수 있는 권리를 의미하며, 특히 서비스의 경우에는 서비스 공급자가 원하는 공급형태에 따라 외국 서비스시장에 진입하는 것을 의미함

Ⅱ. 외국의 통상환경 보고서

1. World Bank의 「Doing Business 2015」

- 세계은행(The World Bank)은 2004년부터 매년 ‘사업하기 좋은 나라(Ease of doing business)’ 순위를 다양한 부문에 걸쳐 조사하여 ‘Doing Business’라는 보고서 명으로 발표하고 있음
 - 2014년에 발간된 「Doing Business 2015」는 2014년 한 해 동안 189개국에 대하여 부문별로 조사·평가한 내용이 수록됨
 - 「Doing Business 2015」 보고서상 순위를 결정짓기 위하여 조사된 분야는 사업 개시(Starting a business), 건설 허가(Dealing with construction permits), 전력 수신(Getting electricity), 부동산 취득(Registering property), 신용 취득(Getting credit), 투자자 보호(Protecting investors), 세금 납부(Paying taxes), 무역(Trading across borders), 계약 이행(Enforcing contract) 및 청산(Resolving insolvency) 등 10개의 지표임
 - 2015년 보고서에 따르면, 종합적인 ‘사업의 용이성(Ease of Doing Business)’ 순위에 있어 싱가포르가 1위를 차지하였으며, 우리나라는 5위에 올랐음

- 당해 보고서의 무역 분야 순위는 수출입에 필요한 서류의 개수와 수출입 소요 일수 및 소요 비용 등을 산출하여 순위를 정하고 있으며, 필요서류가 적고 수출입 소요 기일이 짧을수록 더욱 높은 순위에 오르는 형식임
 - 무역 분야에서 2014년 보고서상 3위에 올랐던 우리나라는 2015년 보고서에서도 2014년과 같이 3위에 오름

〈표 II-1〉 Doing Business 2015 나이지리아의 무역 분야 순위 비교

구분	나이지리아	Sub-Saharan Africa	OECD (평균)	남아프리카 공화국	이집트	한국
수출필요서류(개수)	9	8	4	5	8	3
수출소요시간(일)	22	30.5	10.5	16	12	8
수출소요비용 (달러/컨테이너)	1,380	2,200.7	1,080.3	1,830	625	670
수입필요서류(개수)	13	9	4	6	10	3
수입소요시간(일)	33	37.6	9.6	21	15	7
수입소요비용 (달러/컨테이너)	1,695	2,930.9	1,100.4	2,080	790	695
무역 분야 순위	159	-	-	100	99	3

자료: The World Bank, 「Doing Business 2015, Nigeria」

- Doing Business 2015 나이지리아의 종합 순위는 189개국 중 170위로 지난해 175위에서 5계단 순위가 상승하였으며, 무역 부문(Trading Across Borders)은 159위로 지난해와 동일함
 - 나이지리아는 사업개시, 신용취득, 부동산 취득, 무역을 제외한 모든 부문에서 순위가 지난해보다 하락하였음

〈표 II-2〉 나이지리아 수출입 소요 기간 및 비용

구분	수출		수입	
	소요기간(일)	비용(달러)	소요기간(일)	비용(달러)
서류준비	12	280	14	330
세관통관	3	350	12	360
항만(터미널)	4	450	5	605
내륙운송	3	300	2	400
합계	22	1,380	33	1,695

자료: The World Bank, 「Doing Business 2015, Nigeria」

- 나이지리아에서 해상 수출을 위해 소요되는 비용은 컨테이너 당¹⁰⁾ 약 1,380달러이며, 수출에 필요한 서류는 9가지이고, 서류 준비, 수출통관, 국내 운송, 항만업무 등 수출이 이

루어지는 단계에서 총 22일이 소요됨

- 해상 수입에 있어서 컨테이너 당 약 1,695달러의 금액이 소요되며, 수입에 필요한 서류는 13가지이고 서류 준비, 수입통관, 국내 운송, 항만 업무 등 수입이 이루어지는 단계에서 총 33일 소요됨
- 나이지리아의 수출입에 필요한 기본적인 서류는 선하증권, 상업 송장, 수출입 신고서, 포장명세서, 검역보고서, 터미널 화물처리 영수증(Terminal handling receipt) 등 임
 - 그 밖에도 원산지 증명, 기술표준 및 검역 증명, 위험평가보고서, 관세납부 영수증 등이 있음

〈표 II-3〉 나이지리아의 수출입 시 필요 서류

수출 시 필요서류	수입 시 필요서류
<ul style="list-style-type: none"> ○ Bill of Lading(선하증권) ○ Cargo release order(화물반출 지시서) ○ Commercial invoice(상업송장) ○ Customs export declaration(수출 신고서) ○ Form NXP ○ Inspection report(검역 보고서) ○ Packing list(포장 명세서) ○ Technical standard/health certificate (기술표준 및 검역 증명) ○ Terminal handling receipts (터미널 화물처리 영수증) 	<ul style="list-style-type: none"> ○ Bill of Lading(선하증권) ○ Cargo release order(화물반출 지시서) ○ Combined Certificate of Value and Origin(원산지 증명서) ○ Exit gate(출구 통과증) ○ Commercial invoice(상업송장) ○ Form M ○ Letter of Credit(신용장) ○ Manufacturer's certificate of production (제조사 생산 증명서)또는 SONCAP ○ Packing list(포장명세서) ○ Payment receipt of customs fees and duties(관세 및 벌금 납부 증명서) ○ Risk Assessment Report(위험평가보고서) ○ Terminal handling receipts (터미널 화물처리 영수증) ○ Single Goods Declaration Form (수입신고서 SGD)

자료: The World Bank, 「Doing Business 2015, Economy Profile」 : Nigeria

10) 20피트 컨테이너(TEU) 만재화물 기준이며, 위험물 또는 군수품 등이 아니라는 가정하에 금액을 산정함

2. 미국 국별무역장벽보고서(National Trade Estimate Report on Foreign Trade Barriers: NTE 보고서)

- 국별무역장벽보고서는 1974년 통상법(Trade Act of 1974) 제181조에 근거하여 미국 무역 대표부(USTR, United States Trade Representative)가 작성, 매년 3월 말 의회에 제출하는 연례 보고서임
 - 이 보고서는 미국 업계의 의견과 해외 주재 미국 대사관의 보고서와 관련 정부 부처의 의견 등을 기초로 작성됨
 - 2014년 보고서는 미국의 58개 주요 교역국 및 경제권의 무역과 투자 장벽에 대해 포괄적으로 기술하고 있음¹¹⁾

- 2014년 국별무역장벽보고서에는 미국의 수출업자 입장에서 작성된 58개 각 국가의 수입정책(Import Policies)과, 비관세 장벽(NTBs, Non-tariff barriers), 지식재산권 보호(Intellectual Property Rights Protection) 등 무역 및 투자 장벽 등에 관하여 언급하고 있음

- 보고서 중 나이지리아 무역 개관 부분에서는 나이지리아가 미국의 40번째로 큰 수출시장이라는 점, 양국 간 수출입 규모 추이, 외국인 직접 투자(FDI) 금액에 관해 언급함
 - 2013년 미국의 對 나이지리아 무역흑자액은 52억달러로 이는 2012년 보다 87억달러 감소한 수치임
 - 2013년 미국의 對 나이지리아 수출액은 전년 대비 28.8% 증가한 65억 러, 對 나이지리아 수입액은 전년 대비 38.8% 감소한 11.7억달러였음
 - 2012년 미국의 對 나이지리아 외국인직접투자(FDI) 금액은 82억달러로 2011년 보다 53억달러 증가함, 미국의 對 나이지리아 투자는 주로 광산업에서 이루어짐

11) 2010년부터 동식물 위생 및 검역(SPS, Sanitary and Phytosanitary Measures) 및 무역에 대한 기술 장벽(TBT, Technical Barriers to Trade) 관련 사안은 NTE 보고서와 별도로 발표하고 있음

가. 수입 정책

- 나이지리아 정부는 2011년 8월에 새롭게 무역투자부(Ministry of Trade and Investment)를 설립하였음¹²⁾
- 나이지리아 정부는 2008년 9월 ECOWAS의 공동역외관세(Common External Tariff)를 반영한 관세제도를 발표하였으며 이것이 가장 최근에 발표된 관세제도로써 2013년까지 그 적용을 연장하기로 결정함
 - 나이지리아의 2008~2012년 수입관세는 5가지로 분류 됨
 - 관세율 0%: 자본재, 기계류, 나이지리아에서 생산되지 않는 필수 약품
 - 관세율 5%: 기초 원자재
 - 관세율 10%: 중간재
 - 관세율 20%: 완제품
 - 관세율 35%: 나이지리아 정부가 보호하는 특정 분야의 완제품
- WTO에 따르면 나이지리아의 평균 MFN 양허율은 2011년 기준으로 11.7%였으며 실행 관세율은 농산물이 15.5%, 비농산물에 11.2%가 적용됨
- 나이지리아 정부는 2012년 특정 농산물에 대해 높은 관세를 부과하기로 하였음
 - 밀은 5%에서 20%, 밀가루는 35%에서 100%로, 현미는 5%에서 35% 그리고 백미는 30%에서 80%의 관세가 부과됨
 - 특히 밀가루의 경우 카사바(casava)¹³⁾와 함께 국내 생산량의 40%를 자급자족하기 위해 보다 높은 관세를 부과하기로 결정하였음
- 또한 나이지리아 정부는 2013년 1월 1일부터 원당에 5%에서 60%의 관세를, 정제된 설탕에 80%의 관세를 부과하기로 하였다고 발표함

12) 2013년 NTE 참조

13) 쌀떡잎식물 쥐손이풀목 대극과의 낙엽관목

- 나이지리아 정부는 2013년 10월, 자동차 산업개발계획을 통해 국내 자동차 제조업의 확장을 위하여 완제품으로 수입되는 자동차에 대해 70%의 관세를 부과할 것이라고 발표함
 - CKD(Completely Knock Down) 방식 및 SKD(Semi Knock Down) 방식으로 수입되는 자동차들은 0~5%의 관세를 부과함

- 기업들은 투명하지 않은 검사절차와 높은 관세율, 잦은 정책 변동과 나이지리아 세관 각 부처 간 명확하지 않은 규정 해석이 상업 활동을 더욱더 어렵게 한다고 보고함

- 나이지리아의 항만 적체, 긴 통관절차, 하역비용 그리고 부패와 같은 문제들은 여전히 무역을 저해하는 요소로 보고되고 있음

- 수입자들은 높은 관세납부를 피하기 위해 밀수와 언더밸류(Undervaluing)에 의존하고 있음

- 나이지리아는 자국 산업의 육성을 위해 돼지고기, 새의 알, 소고기, 과일주스, 케이크, 돼지고기, 새, 코코아버터, 스파게티 면, 카사바, 냉동육고기, 식물성 유지, 에너지 음료를 포함한 비알콜성 음료 등의 품목에 대해서는 수입금지 조치를 지속적으로 연장하기로 함
 - 살아있는 조육 및 냉동조육, 가공된 조육을 포함한 모든 조육을 수입금지하기로 함
 - 쌀 수입 금지는 2015년 까지 연장하기로 결정함

- 나이지리아는 도착지에서 전수검사를 실시하고 있으며 이로 인해 통관 시간이 길어지고 비용이 증가하고 있음
 - 이러한 통관 지연으로 부패성 물질 수입에 엄청난 손실이 발생하고 있음
 - 2010년에 발표된 48시간 화물통관 정책은 아직까지 완전히 시행되고 있지 않을 뿐 더러 시행의 어려움을 겪고 있음

- 2011년 나이지리아 재정부 장관은 정부 부서를 14개에서 7로 줄임으로써 부서 간 규정 해석 불일치를 감소시켜 통관에 걸리는 시간을 단축하려고 하였으나 제대로 정책을 시행

하지 못하고 있음

- 2013년 3월 나이지리아 세관은 라인으로 전자문서를 제출하고 물품 이동 상태 추적, 전자 납부가 가능하도록 싱글윈도우 포털을 오픈하였음

나. 서비스 장벽

- 나이지리아는 석유 및 가스 생산시설 건설과 관련하여 2010년 4월 발효한 지역법(Local Content Act)에 따라 현지화 정책을 추진하고 있음
- 나이지리아는 현지화 정책의 일환으로 외국의 석유 회사들이 나이지리아인을 직원으로 고용하고 전체 공사비를 기준으로 일정비율 이상의 장비, 설비 및 서비스를 나이지리아 내에서 조달할 것을 요구하고 있음
 - 오일가스 부문에서 특히 외국인 고용과 관련 장벽이 주요 애로사항이며 나이지리아인이 아닌 외국인을 채용하려면 나이지리아 석유 투자 관리 사무소에서 허가를 받아야 하며 이에 많은 시간이 소요됨

다. 투자 장벽

- 나이지리아의 주요 투자 장벽은 불안정성, 복잡한 세금, 명확하지 않은 토지 소유법, 규정의 적용, 부패, 범죄 등임
 - 그 밖에도 잦은 정전, 부족한 도로, 항구, 철도 등 기본 인프라의 부족 등이 투자를 저해하고 있음

Ⅲ. 나이지리아의 통관 환경

1. 통관 행정 개요

가. 통관 행정 조직¹⁴⁾

- 나이지리아의 관세청(Nigerian Customs Service)은 한국의 관세청과 유사한 기능을 수행하는 기관으로써 독립적으로 운영되고 있으며 수출입 통관 업무 및 관세 부과, 밀수 방지 등의 기능을 수행 하고 있음¹⁵⁾

- 관세청의 총관리는 관세총국(Comptroller-General's Office)에서 담당하고 있으며 하위 인사 및 직원 교육(Human Resources Development Staff College), 관세 및 무역 평가국(Tariff and Trade Valuation Units), 집행국(Enforcement), 전략리서치 및 정책국(Strategic Research & Policy), 서비스 지원국(Support Service) 등 5개의 국(DCG, Deputy Comptroller General)으로 나뉘
 - 인사 및 직원 교육국에서는 관세청 내의 인사행정 및 직원의 교육을 담당하고 있으며 관세 및 무역국에서는 수입과 수출의 촉진 및 관리, 지원, 소비세 등을 담당하고 있음
 - 집행국은 밀수 및 사기 방지를 위한 정책 집행, 내부 감사 및 조사를 담당하고 있고 전략 리서치 및 정책국에서는 국제 관계 및 지역 관계와 관련된 정책, 위기관리 매뉴얼 개발 및 관리 등을 담당하고 있음
 - 서비스 지원국은 관세청의 재정 및 행정을 담당하고 있으며 기술 서비스 지원과 물류 지원 및 관리를 담당하고 있음

14) https://www.customs.gov.ng/About/organisation_structure.php

15) <https://www.customs.gov.ng/About/function.php> 보다 자세한 기능 참조

- 5개의 DCG는 다시 10개의 하위 부서(ACG, Assistant Comptroller General)의 지원을 받고 있음
 - 관세 및 무역 평가국은 관세 및 무역부와 소비세부, 집행국은 부정부패 방지부 및 감사 및 조사부, 서비스 지원국은 ACCT 및 감사부, ASYCUDA부, 재정, 행정, 기술 서비스부의 지원을 받고 있음
 - 인사 및 교육국은 인사부와 교육기관, 전략리서치 및 정책국은 전략리서치 및 정책부의 지원을 받고 있음

- 관세청은 지역세관을 Zone A, B, C, D로 묶어서 관리하고 있으며 Zone의 코디네이터가 하위 구역 관리를 담당하고 있음¹⁶⁾
 - Zone A는 하위 10개 지역, Zone B는 하위 5개 지역, Zone C는 하위 6개 지역, Zone D는 하위 4개 지역을 각각 담당하고 있음¹⁷⁾
 - 각 하위 지역은 각 지역의 지휘부(Comtroller)가 관리, 감독을 담당하고 있음
 - 지역세관은 수입관세를 비롯한 소비세, VAT 등을 징수하며 수출입 통관을 담당하며 항만 관리 및 감시의 책임, 밀수 방지 및 밀수품, 운송, 대리인 등의 관리 및 감시 책임을 담당함

- 이 밖에도 관세청은 법무부(Legal Department Unit), 홍보부(Public Relations Unit), 내부감사(Internal Audit Unit), CIU(Customs Intelligence Unit), ASYCUDA 및 컴퓨터 부와 밀접한 관계를 맺고 있으며 지원을 받고 있음¹⁸⁾

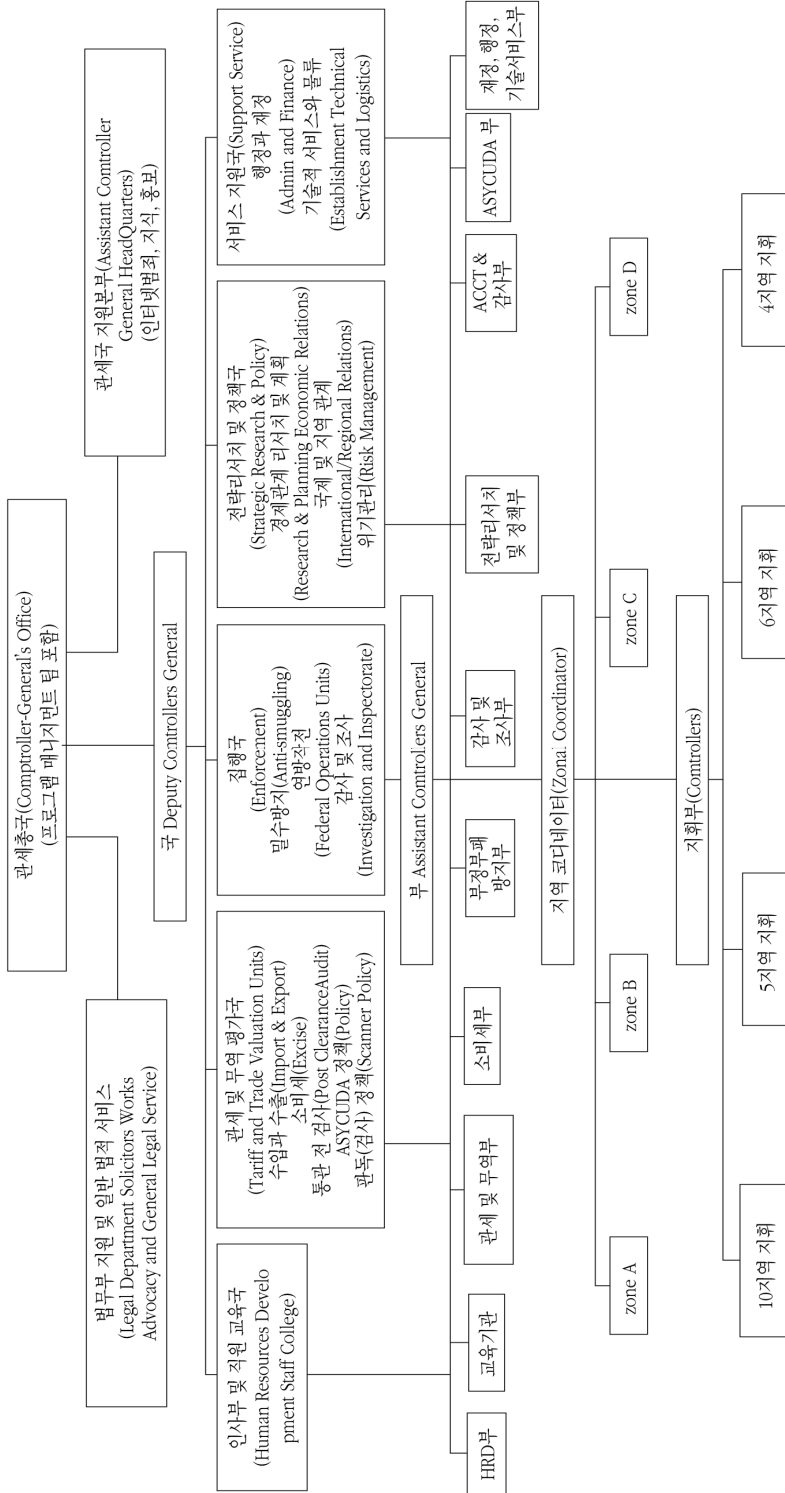
- ASYCUDA/컴퓨터부는 나이지리아 세관의 컴퓨터 시스템의 실행, 기술보안 유지 및 보수를 담당하고 있으며 특히 세관 데이터 자동화 프로그램인 ASYCUDA의 관리를 담당하고 있음
 - 서비스 지원국(DCG) 하위의 ASYCUDA부(ACG)는 프로그램의 실행을 담당하고

16) https://www.customs.gov.ng/About/zonal_headquarters.php

17) 하위 지역은 https://www.customs.gov.ng/About/area_commands.php에서 확인

18) https://www.customs.gov.ng/About/special_units.php에서 자세한 내용 참조

[그림 Ⅲ-1] 나이지리아 관세청 조직도



출처: 나이지리아 관세청 홈페이지

있으며 관세 및 무역 평가국에서 ASYCUDA의 정책 개발 및 실행을 담당하고 있음

- ASYCUDA 시스템과 관련된 정책은 특히 내국세 확보, 통관 속도 개선, 무역 사기 방지, 정형화된 통관 형식 및 절차, 신뢰롭고 시기적절한 무역 통계 확보 등의 목적을 달성하는 데 초점을 두어 진행되고 있음

- 그 밖에도 홍보부는 나이지리아 관세에 관한 방송을 주간 제작하여 홍보하는 역할을 담당하고 있으며 내부 감사부는 나이지리아 관세청의 투명성을 제고하는 데 기여하고 있음¹⁹⁾

나. 수입 규제 제도²⁰⁾

- 나이지리아 정부는 원유 가스 산업에 대한 의존도를 낮추고자 노력하고 있음
 - 원유 가스 산업은 나이지리아 GDP의 30%, 재정수입의 75%, 외화수입의 95%를 점유하고 있음
 - 국내 제조 산업의 발전을 위해 수입제품에 대한 상시 모니터링을 비롯해 수입규제를 지속적으로 강화하는 중임
- 나이지리아 중앙은행은 2009년 6월 5일 나이지리아 표준기구 부합평가프로그램(SONCAP, Standards Organization of Nigeria Conformity Assessment Programme)을 모든 수입제품에 적용한다고 발표함
 - 그러나 수입제품 중 나이지리아 식품의약품안전청(NAFDAC, National Agency for Food and Drug Administration and Control, 이하 식약청)²¹⁾이 관리하는 제품은 제외함

19) https://www.customs.gov.ng/About/special_units.php

20) 외교 통상부(2011), 외국의 통상환경

21) <http://www.nafdac.gov.ng/>에서 제품군 확인가능 주로 음식, 약물, 마약 등이 있음

1) 라벨링

- SPS(식품동식물검역규제협정)²²⁾ 기준 및 시험, 라벨링 관련 규정은 잘 정비되어있지만 절차의 번잡함으로 인해 수입 승인절차가 지연되고 있음
- 원산지에 상관없이 모든 음식물, 약품, 화장품 및 살충제 수입품은 제조업체 및 적절한 국가기관으로부터 발행된 분석 확인증(Certificate of analysis)을 구비해야 함
 - 유통기한(혹은 저장수명기간), 성분이 표기되어야 하며 검역 시 적어도 최소한 유통기간의 반 이상 남아있어야 함
- 특정 동물 제품이나 식물, 씨앗, 토양 등은 반드시 적절한 검사 확인증을 수반해야 하며 나이지리아 내국법에 의거하여 나이지리아로 반입되는 모든 물품은 미터법(the metric system)으로 표기된 라벨을 부착해야 함
 - 또한, 모든 전자장비 및 기계는 포장박스에 단순 도형이나 기호 설명에 그치는 것이 아니라 자세한 사용 설명서를 비롯하여 안전에 대한 주의사항이 적힌 내용이 포함되어있어야 함
- 수입제품에는 상품명, 원산지, 설명서, 제조일자, 상품고유번호(Batch혹은 Lot번호), ISO/IEC, DIN²³⁾ 등과 같은 표준규격이 명확히 표기되어 있어야 함

2) 나이지리아 식약청(NAFDAC)의 인증²⁴⁾

- 의약품수출에 있어서 주재국 정부차원의 특별한 규제사항은 없음

22) 식품 및 동식물 검역규제 적용에 관한 협정으로 식품첨가물, 오염물질(잔류농약, 중금속, 기타오염물질), 병원성 미생물, 독소 등 4개 분야에 걸쳐 기준치와 규격을 국제적으로 정하고 이를 통과할 경우 식품의 교역을 거부할 수 없다는 규정으로 95년 1월1일부터 발효되는 SPS 협정에 따라 식품의 국제규격 기준이 각국에 강제적용되며 이를 거부할 경우 각국은 나름대로의 근거를 제시해야 함

23) 독일 공업표준규격(Deutsche Industrie Norm)의 약자

24) <http://www.nafdac.gov.ng/>

- 물품을 나이지리아로 수입할 시, 식약청에 검사과정을 거쳐 등록한 후 수입허가서를 발급받아야 하며 제반비용은 수출업체 측에서 부담해야 함
 - 등록 시 제조업자는 의약품 등록 신청서를 작성해야 하며 외국 제조업체는 등록된 회사 혹은 대리인을 지정해야 함
 - 또한 외국 제조업체는 제품과 관련한 전반적인 사항 및 법적 문제에 대해 잘 알고 있는 현지 대리인을 위임한 후 공증된 위임장 원본을 식약청에 제출해야 함
 - 수입품의 경우, 제조업체는 제조국가의 보건당국으로부터 발급된 제품제조 허가 여부 증명서류와 제조자 증명(Manufacturer's Certificate)을 제조국가의 나이지리아 대사관으로부터 공증받아 제출해야 함

- 제품등록을 위해서는 식약청 등록부서에 제조자명, 제품명 및 브랜드명, 효능 및 제품에 관한 자세한 설명을 명시한 서류를 구비하여 제출해야 함
 - 신청서류(Form D-REG/001)는 제품 당 약 4달러 정도이고 수취인이 NAFDAC으로 되어있는 은행지급보증(Bank Draft)을 제출해야 함
 - 등록서류와 함께 제반서류 복사본 5부, 약품 샘플 3봉, 약사 연간 허가증 혹은 약사 협회에서 발행한 회사 등록 허가증 등을 제출해야 허가가 가능함

- 라벨링은 포장 시 제품 브랜드명과 상품명에 기재해야 하며 상품명은 브랜드명과 같은 문자를 사용해야 하고 제조업자의 주소, 일련번호, 제조일자 및 유통기한 등을 정확히 명시해야 함
 - 또한, 외국어로 표기된 의약품들은 영문해석을 동봉해야만 하고 수입의약품의 포장과 설명서는 원산지의 것도 동일해야 하며 등록허가증은 5년의 유효기간을 둠

- 의약품의 경우 전문의약품은 수입허가에 약 80달러, 절차에 소요되는 비용은 약 1,069달러, 등록허가증 757달러 정도이며 일반 의약품은 수입허가 및 통관절차를 위해 각각 80달러, 등록허가증은 602달러의 비용이 소요됨
 - 등록기간은 3~6개월이 소요됨

- 외국에서 제조되어 수입하는 약품의 경우 5%의 관세를 원재료 수입 시에는 2.5%의 관세가 부과됨
- NAFDAC 사무소는 라고스와 수도 아부자 2곳에 소재함(라고스에는 의약품 실험 검사소와 의약 등록소가 있으며, 아부자에는 행정 관리부서가 있음)
 - 의약품과 관련한 법률로는 ‘식품, 의약품, 관련 제품 관련법(Food, Drug and Related Products(Registration) Decree 20 of 1999)’과 개정 법률(Provisions of Decree 15 of 1993)²⁵⁾이 있음

3) 나이지리아 표준기구 부합평가프로그램(SONCAP, Standards Organization of Nigeria Conformity Assessment Programme)²⁶⁾

- 2005년 9월 1일부터 나이지리아는 자국에 반입되는 특정 기계류에 대해 사전 인증을 받는 제도를 도입하였음
- 표준기구 부합평가 프로그램 적용 품목은 전기 전자제품, 자동차 타이어, 자동차 유리, 철강제품 등을 비롯하여 2009년부터 나이지리아 국내로 수입되는 모든 제품에 적용되기 시작함
 - 표준기구 부합평가 프로그램 적용 제외품목에는 음식, 약품, 의료장비를 제외한 의료관련물품, 가공되지 않은 화학물질, 군용보호구와 장비, 항공 관련물품, 생산을 위한 산업용 기계, 자동차를 제외한 중고품, 신뢰성 있는 완제품 생산자로부터 생산된 자전거, 오토바이, 자동차 등이 있음
- 제외품목을 수출하고자 할 때는 나이지리아 표준기구 한국 사무소에서 SONCAP 인증서를 발급받아 선적서류와 함께 나이지리아 수입업체에 보내야 함
 - SONCAP 인증서는 매 선적 시 발급받아야 하며 수입업자는 선적 품목 통관 시 이를

25) http://www.nlipw.com/wp-content/uploads/2013/05/FOOD-DRUGS-AND-RELATED-PRODUCTS-_REGISTRATION-ETC-ACT.pdf

26) <http://www.son.gov.ng/>

세관에 제출해야함으로써 인증을 확인받을 수 있음

- 인증서를 제출하지 않을 시에는 수입통관이 거부되며 인증서 제출 문제로 통관이 거부될 경우 선적 물품을 재수출하거나 안전테스트가 완료될 때까지 통관이 지연되므로 빠른 통관을 위해서는 미리 구비하는 것이 좋음

- 인증서 발급을 위해서는 제품 확인 요청서(Request for Product Certification) 양식을 기입한 후 검사보고서(Test Report)를 첨부하여 각 국가의 표준기구 사무소에 제출하면 제품 확인서(3년간 유효) 및 조회번호를 발급해줌²⁷⁾
 - 인증서 발급이 거부될 경우에는 신청자에게 발급 거절 사유가 통보되며 필요 시 지정된 검사기관에서 거절 사유를 수정하여 검사보고서를 다시 발급받아야 함
 - 발급 수수료는 1개 품목 당 1개월에 18달러씩 부과되며(최소금액 한도 216달러) 동일 검사보고서에 있는 품목이나 모델이 다른 경우에는 모델 1개당 2달러씩 추가됨
 - 표준기구의 안전인증서 확인에는 1회 발급 시 180달러가 부과되며 수정 본 발급 시는 50달러, 사본 발급 시에도 50달러의 추가금액이 부과됨

- 나이지리아에서 수출하는 제품 또한 SONCAP 인증을 받고 있으며 제품 공정, 포장에 관한 내용 및 수출할 국가에 대한 정보를 제출하면 제품 공정과 샘플테스트를 통해 제품 확인을 받을 수 있음²⁸⁾
 - SONCAP 기술 임원은 제품의 샘플 테스트를 수행하고 제품 인증 이사회에 보고서를 제출, 생산 공정의 검사를 수행함
 - 분석의 결과를 포함하는 보고서는 승인에 대한 평가 및 권고 사항은 사무총장으로 변경되며, 승인 후 증명서가 발행됨

27) 등록을 위한 자세한 절차와 내용은 <http://www.son.gov.ng/product-registration/e-product-registration/> 참조

28) <http://www.son.gov.ng/son-services/product-certification/>

다. 수출입금지 품목²⁹⁾

- 나이지리아 정부는 자국 산업의 보호 및 육성을 위한 특정 품목에 대한 수입금지 조치를 취하고 있으며 관세청 홈페이지를 통해 수입 금지 품목 리스트를 공시함³⁰⁾
- 중고 자동차의 경우 수입규제 초기에는 8년 이상 된 자동차 수입을 금지하였으나 10년, 15년으로 금지연한을 완화하였으며 현재는 10년 연한으로 규정하고 있음³¹⁾
 - 우리나라의 對 나이지리아 최대 수출 품목이었던 자수직물의 금지는 계속 유효함
- 2009년 10월 새로운 시멘트 정책이 발표되었는데 자국 내 시멘트 산업 육성을 위해 포대 시멘트의 수입을 전면 금지한다는 것이며 시멘트 생산에 필요한 시멘트 설비기계와 석고와 같은 원재료에는 면세혜택을 주고 있음
- 나이지리아는 전력·농업 투자를 장려하기 위해 특정 분야에 대한 무관세 혜택을 부여하고 있음
 - 2012년 1월 31일부터 전력·농업 분야의 기계 및 설비에 대해서 무관세 혜택을 부여하고 있음
- 나이지리아는 제한적으로 수출금지 품목 또한 지정하여 단속하고 있으며 옥수수, 원목, 생가죽, 고철(폐철도 레일 포함), 처리되지 않은 생고무, 유물 및 골동품, 멸종위기 야생동물 등 7개 품목임³²⁾
 - 특히 우리나라 기업을 상대로 한 국제 무역사기의 대상 품목은 고철(폐철도 레일 포함)이며 고철 수출을 미끼로 한 사기가 빈번하게 발생하고 있어 주의가 필요함

29) <https://www.customs.gov.ng/ProhibitionList/import.php>

30) <http://www.customs.gov.ng>

31) <https://www.customs.gov.ng/ProhibitionList/import.php>

32) <https://www.customs.gov.ng/ProhibitionList/import.php>

〈표 Ⅲ-1〉 수출입 금지 품목 리스트

수입금지 품목 리스트	수출금지 품목 리스트
<ul style="list-style-type: none"> ○ 산 조류 또는 죽은 조류 ○ 돼지고기, 소고기(육과 식용 설육) ○ 새의 알(계란 등) ○ 정제된 식물성 기름 및 지방 <ul style="list-style-type: none"> - 아마인유, 아주까리기름, 올리브유는 제외, 식물성 기름 조유는 수입금지 대상에서 제외 ○ 코코아(코코아 페이스트, 분말, 케이크, 코코아 버터 등) ○ 스파게티면 ○ 과일주스(오렌지주스, 혼합주스) ○ 물(생수, 소다수 등, 설탕, 감미료 또는 향미를 첨가한 제품) ○ 의약품 ○ 폐 의료용품 ○ 비누 및 세제 ○ 모기향 ○ 플라스틱 위생용기 ○ 아기 젖병(feeding bottles제외) ○ 재생 및 중고 타이어 <ul style="list-style-type: none"> - 트럭용 중고 타이어(사이즈 11.00x20)제외 ○ 골판지, 골판지 상자, 화장지, 티슈 ○ 아기 기저귀 및 어른용 기저귀는 제외 ○ 전화기 충전카드 및 바우처 ○ 각종 섬유직물 및 섬유사 ○ 신발 및 가방(가죽제 또는 플라스틱제 여행가방 포함) <ul style="list-style-type: none"> - 석유산업이나 병원, 소방, 공장 등에서 사용하는 안전화 가공하지 않은 운동화, 캔버스화 및 부품은 수입금지 제품에서 제외 ○ 빈 유리병(150ml 이상으로, 음료 또는 주류회사에서 사용되는 제품) ○ 중고 컴프레서, 중고 에어컨, 중고 냉장·냉동고 ○ 중고 자동차(제조연도 기준 10년 이상 경과) ○ 가구(보행기, 실험실용 캐비닛 등은 제외) ○ 볼펜 	<ul style="list-style-type: none"> ○ 옥수수 ○ 목재, 용재 ○ 가죽 <ul style="list-style-type: none"> (염소 크롬 가죽 포함) ○ 지스러기 금속³³⁾, 고철 ○ 골동품, 공예품 ○ 멸종위기 동물과 악어, 코끼리, 도마뱀, 독수리, 원숭이, 얼룩말, 사자 등등 ○ 모든 수입된 물품

자료: 2013 외국의 통상환경, 나이지리아 세관(2014.12월 현재)

33) 골라내거나 잘라내고 남은 나머지 금속

라. 수입품에 부과되는 세금³⁴⁾

- 나이지리아로 수입되는 물품에는 관세를 비롯하여 VAT(Value Added Tax)(5%), 항구개발비(Port Development Authority Surcharge)(관세의 7%), 아프리카 경제협력 자유무역기구 부담금(ETLS, ECOWAS Trade Liberalisation Scheme)(관세의 0.5%) 등이 부과됨
- 자동차 부품은 자동차 부품 조합(National Automotive Council)에 납부하는 부과금 (Levy charge)인 국가자동차 평의회비 CIF³⁵⁾ 2%를 따로 납부해야 함³⁶⁾
- 설탕 및 쌀은 농림부(Ministry of Agriculture)에 각 CIF 5%, CIF 50% 의 부과금을 납부해야 함
- 수입품에 대한 검사를 위해 FOB³⁷⁾ 가격의 1%에 해당하는 금액을 포괄적 검사비(CISS, Comprehensive Inspection Supervision Scheme) 명목으로 부과하고 있음
 - 그 밖에도 Block Stocking Money(컨테이너 조기 하역을 위해 중간에 있는 컨테이너를 위로 올리는 급행료 성격의 비용), 통관사 수수료, 통관 컨테이너 창고까지의 운송료, 화물세, 소비세, 개도국 간 특별관세 등이 부과됨
 - 20FT 컨테이너 기준으로 대략 25만나이라 정도가 소요됨

34) https://www.customs.gov.ng/About/missio_statement_new.php

35) 무역거래에서 매도인이 화물이 목적지 인도될 때까지 운임과 보험료를 지급하는 가격조건으로써 운임 및 보험료 포함 가격조건 또는 cost, insurance and freight의 머릿 글자를 따서 간략히 CIF라고도 함

36) http://www.nac.org.ng/about_overview.php

37) CIF와 함께 가장 널리 쓰이는 무역상거래의 조건 중 하나로, 매도인(수출업자)이 약속한 화물을 매수인(수입업자)이 지정한 선박에 적재하고 본선 상에서 화물의 인도를 마칠 때까지의 일체 비용과 위험을 부담하는 무역거래 조건을 말함

1) 관세

가) 관세제도

- 관세는 CIF 상업송장 가격을 기준으로 과세되며 현 관세제도는 1997년 관세법³⁸⁾을 기본으로 함
- 나이지리아 정부는 2008년 9월 25일, 일부 품목의 수입 금지 및 관세율 조정을 골자로 하는 2008-2012년 나이지리아 관세율 및 소비세 제도를 발표했으며 2014년 현재 5가지 관세율 부과 범주가 유지되는 중임
 - 교육자재를 비롯한 필수품에는 0%, 기초원자재에는 5%, 중간재는 10%, 나이지리아에서 생산되지 않는 완제품에는 20%, 나이지리아에서 생산되어 보호가 필요한 완제품에는 50%의 관세가 부과됨
- WTO의 국가별 관세율체계에 따르면, 2012년 나이지리아의 평균양허관세율은 11.7%이며 평균실행관세율은 119.1%임
 - 2012년, 나이지리아 농산물의 평균양허관세율은 15.5%, 평균실행관세율은 150.0%이며 비농산물의 평균양허관세율은 11.2%, 평균실행관세율은 49.3%임

〈표 Ⅲ-2〉 2012년 관세적용범위

(단위: %)

구분	전체	농산물	비농산물	2002년 WTO가입
단순평균양허관세율	11.7	15.5	11.2	농산물할당관세(%): 0
단순평균실행관세율	119.1	150.0	49.3	농산물특별긴급관세(%): 0

자료: 세계무역기구(WTO) 통계자료 2013

- 수입되는 농산물의 약 99.9%에 100% 이상의 높은 관세율이 적용되고 있음

38) 〈부록 Ⅲ〉 참조

- 비농산물의 경우 전체 수입품목의 약 5.2%에 25~50%의 관세율이, 1.5%에 50~100%, 0.1%에 100% 이상의 관세율이 적용되고 있음

〈표 Ⅲ-3〉 2012년 농산물·비농산물의 관세분포

(단위: %)

분포	면세	0≤5	5≤10	10≤15	15≤25	25≤50	50≤100	> 100
	관세품목 및 수입가격(비율)							
농산물								
양허 관세	0	25.1	15.5	0	53.7	5.7	0	0
실행 관세	0	0	0	0	0	0	0	99.9
비농산물								
양허 관세	2.5	49.5	12.1	0	34.1	1.9	0	0
실행 관세	0	0	0	0	0	5.2	1.5	0.1

자료: 세계무역기구(WTO) 통계자료 2013

- 나이지리아로 수입되는 목재·지류 및 기계류는 WTO 양허세율 적용 시 각 5.1%, 5.6%가 면세되거나 실행세율 적용 시 면세되지 않음
- 그 밖에 광물 및 금속은 양허세율 적용 시 2.5%가 면세되거나 실행세율 적용 시 면세되지 않으며 화학제품은 양허세율 적용 시 2.7%가 면세됨
 - 가죽제품, 신발류와 전자기기, 이송장비는 양허세율을 적용하면 각 12.3%, 0.8%, 2.8%가 면세되거나 실행세율은 적용대상이 아님

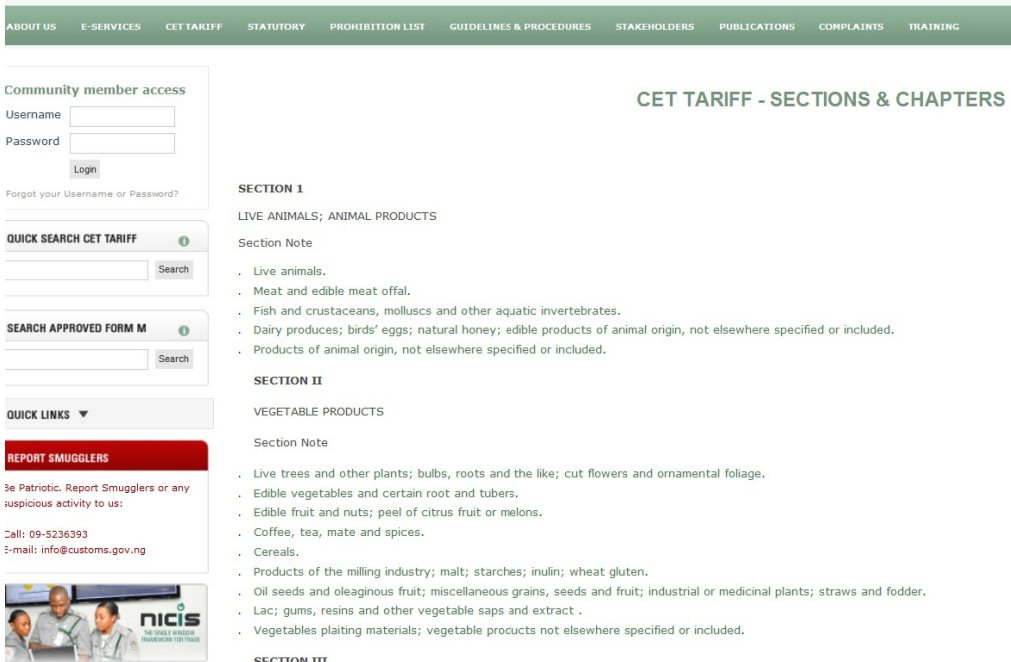
〈표 Ⅲ-4〉 품목별 관세율

(단위: %)

품목	WTO 양허세율			실행세율		
	평균	면세비율	상한	평균	면세비율	상한
동물성 생산품	18.8	0	20	150.0	0	150
유제품	15.6	0	20	150.0	0	150
과일, 채소, 식물	17.5	0	20	150.0	0	150
커피, 차	15.8	0	20	150.0	0	150
곡물 및 곡물조제품	14.4	0	35	150.0	0	150
종유, 지방 및 유지	17.5	0	35	150.0	0	150
당류와 설탕과자	13.8	0	35	150.0	0	150
음료 및 담배	19.0	0	35	150.0	0	150
면	5.0	0	5	150.0	0	150
기타 농산물	9.1	0	20	150.0	0	150
어류 및 어류제품	14.4	0	20	100.0	0	150
광물 및 금속	12.0	2.5	35	54.5	0	70
석유	8.6	0	10	-	-	-
화학제품	7.6	2.7	35	60.9	0	150
목재, 지류 등	12.5	5.1	20	80.0	0	80
식물	14.1	0.5	35	60.0	0	60
의류	20.0	0	20	-	-	-
가죽제품, 신발류 등	12.3	1.3	35	-	-	-
기계류	6.2	5.6	35	44.2	0	50
전자기기	9.8	0.8	20	-	-	-
이송장비	8.3	2.8	35	-	-	-
기타 제품	13.5	2.3	35	50.3	0	70

자료: 세계무역기구(WTO) 통계자료 2013

[그림 Ⅲ-2] 관세율 표 조회처



나) 관세율 조회처

- 나이지리아 관세율은 HS(국제통일상품분류제도)를 사용하며 종가세(Ad valorem)를 채택하고 있음³⁹⁾
 - 나이지리아는 HS Code와 CET Code(공동역외관세 코드) 10자리를 함께 사용하고 있음
 - 나이지리아는 WTO 가입국으로서 WTO 관세평가 협약에 따라 이를 국내법에 반영하여 과세가격을 산정하고 있음

- 관세율은 나이지리아 관세청 검색시스템, 나이지리아 싱글윈도우 홈페이지 및 세관에서 운영하는 트레이드 허브 홈페이지를 통해 검색 혹은 다운로드하여 확인할 수 있음⁴⁰⁾

39) 적용에 대한 지침은 https://www.customs.gov.ng/Tariff/general_rules.php

40) 나이지리아 싱글윈도우 홈페이지를 통해 확인하는 방법은 <https://www.trade.gov.ng> 접속 → Tariff → Search Tariff → HS Code 입력 후 확인
나이지리아 관세청 검색 시스템을 통해 확인하는 방법은 <https://www.customs.gov.ng/>에 접속

[그림 Ⅲ-3] 관세청 관세율 조회처

The screenshot shows the Nigerian Customs Service website interface. At the top, there is a navigation menu with links: ABOUT US, E-SERVICES, CET TARIFF, STATUTORY, PROHIBITION LIST, GUIDELINES & PROCEDURES, STAKEHOLDERS, PUBLICATIONS, COMPLAINTS, TRAINING. Below the menu, the main content area is titled 'CET TARIFF - ACT NO. 4'. On the left side, there is a 'Community member access' section with fields for Username and Password, and a 'Login' button. Below that is a 'QUICK SEARCH CET TARIFF' section with a search input field and a 'Search' button. Further down is a 'SEARCH APPROVED FORM M' section with another search input field and a 'Search' button. At the bottom left, there is a 'QUICK LINKS' section with a dropdown arrow and a 'REPORT SMUGGLERS' button. The main content area contains text: 'This section contains the entire CET Tariff Sections, which can be consulted online or downloaded in printable format. The online consultation allows navigation through Sections, Chapters, Abbreviations & Symbols, as well as General Rules for interpretation the Harmonized System. It also includes a new Tariff search engine for querying a particular chapter / commodity or one or more keywords.' Below this text, there are links for 'Sections (1 to XXI) and Chapters (1 to 99)', 'Abbreviations & Symbols', 'General Rules for the Interpretation of the Harmonized System', and 'Download full tariff in excel format'. In the center, there is a 'Search engine' section with two search options: 'Search by HS codes' and 'Search by keyword'. The 'Search by HS codes' option is highlighted with a red circle. Below it, there is a search input field and a 'Search' button. To the right, the 'Search by keyword' option has a search input field and a 'Search' button. At the bottom right, there are radio buttons for 'All' and 'Any', with 'All' selected.

□ 나이지리아 관세청에서 관세율을 조회할 수 있으며 관세율표 또한 다운 받을 수 있음⁴¹⁾

2) 개도국 간 특혜관세(GSTP, Global System of Trade Preferences among developing countries)⁴²⁾

□ 개도국 간 집단적 자조정신(Collective Self-Reliance) 아래 교역증진을 위한 상호 간 관세, 비관세장벽 철폐 또는 완화를 통한 생산 및 고용증진을 도모하기 위한 목적으로 체결된 무역협정임

○ 국제연합무역개발회의(UNCTAD)가 주관하였으며 GSTP에 서명한 48개 개도국 1,550개 품목에 대한 관세양허협상이 타결되고 개도국 간의 무역증진을 위한 최초의 다자 간 법적체계가 확립되었으며 현재는 44개 회원국이 있음

→ CET TARIFF- Search by HS codes에서 입력 후 확인

나이지리아 트레이드 허브 홈페이지를 통해 확인하는 방법은 <http://www.nigeriatradehb.gov.ng/UsefulTools/DutyCalculatorTool.aspx> 접속 → 국가 및 HS code 입력 그 밖의 정보 입력 후 관세 및 각종 세금의 합계를 확인할 수 있음

41) <https://www.customs.gov.ng/Tariff/sections.php>에 접속 → 분류별로 클릭하여 다운

42) <http://cert.korcham.net/origin/index.htm?method=list&docSnum=24&menu=3> 참조

- 나이지리아는 국내로 수입되는 11개 품목에 대해 관세양허 원산지 증명서를 제출하면 관세를 양허하고 있으며 이 증명서는 상공회의소 및 세관에서 발급받을 수 있음
 - 11개 품목은 향생제, 약품, 수공구, 정제기계, 소화기, 직기, 에보나이트, 내장형 전자자동차, 1800cc미만 차, 트럭 및 대형화물차 등임
 - 관세양허는 기본세율의 최저 18.18%에서 최고 80%까지 양허됨

〈표 Ⅲ-5〉 나이지리아 GSTP 양허율

(단위: %)

HS코드	품목명	관세	
		기본세율	GSTP 양허율
2941	향생제	20	25
3003	약품	25	비적용(Bound)
3003.4	기타 약품	25	비적용(Bound)
8204	유리칼 및 수공구를 대체할 수 있는 도구 및 수공구	55	18.18
8421.9199	여과기 부품, 정제기계	50	80
8424	소화기		
	1) 산업용 2) 가정용	15 40	33 3/1 75
8446	직기, 편물기계, 방적사, 레이스	10	비적용(Bound)
8465	에보나이트, 코르크우드	15	33 3/1
8508	내장형 전자 자동차	15	33 3/1
8703	차(1800cc미만)	70	50
8704	트럭 및 대형 화물차	60	75

출처: 대한상공회의소 무역인증 서비스센터

3) 비특혜 원산지 규정⁴³⁾

- 우리나라와 나이지리아는 FTA와 같은 협정을 맺고 있지 않으나 비특혜 원산지 규정⁴⁴⁾에 따라 특정국 원산지 증명서를 제출해야 하는 경우가 있음
- 나이지리아 세관당국이 자국 법령에 의거하여 원산지 및 가격확인을 위해 상업송장과 원산지 증명서를 결합한 특정 양식인 “Combined Certificate of Value and of Origin and Invoice of goods for Exportation to Nigeria”를 요구할 때 사용함
- 발급기관인 상공회의소 고유양식이 아니며 상공회의소 웹 인증 시스템에서 지원하는 특정국 서식을 선택하여 신청할 수 있으며 구비서류는 수출신고필증 사본, 증명서 발급신청서, 인증받고자 하는 서류 및 사본(상의 보관용 1매 포함)임
 - 신청서는 수출신고 필증 및 상업송장, B/L과 일치하는 내용으로 작성해야 함
- 서류 작성 방법 및 자세한 내용은 대한상공회의소 무역 인증 서비스센터 홈페이지에서 확인할 수 있음⁴⁵⁾

4) 부가가치세(VAT, Value Added Tax)⁴⁶⁾

- 나이지리아의 부가가치세는 5% 단일 세율이며 나이지리아로 수입되는 모든 물품 및 서비스에 부과됨
- VAT가 부과되지 않는 품목은 나이지리아 부가치세법⁴⁷⁾에 명시 되어있는 물품 및 서비스

43) <http://cert.korcham.net/origin/index.htm?method=list&docSnum=42&menu=1> 참조

44) 일반적인 무역정책 또는 무역조치 시행에 있어 상품의 원산지를 식별하는데 사용되는 원산지 규정으로 관세부과, 반덤핑제도의 운용 등에 사용됨

45) <http://cert.korcham.net/index.htm> → 원산지 증명 → 비 특혜 원산지 증명 → 나이지리아 원산지 증명에서 확인할 수 있음

46) <http://wfointernational.com/wp-content/uploads/2013/05/VAT-Circular-1999.pdf>

47) Decree No.7 of 1986

에 한함

- VAT 면세품은 의료 및 의약품, 기초식량, 책 및 교육자료, 아기용품, 농기구 및 수의 학용품 등이 있으며 의료 및 은행에서 제공되는 서비스, 교육기관에서 제공되는 놀 이 및 활동 등 또한 VAT가 면세됨

〈표 Ⅲ-6〉 면세품 및 서비스 부가가치세

면세되는 물품	면세되는 서비스
의료 및 의약품 기초 식량 책과 교육자료 아기용품 농기구 및 수의학품 비료 농약 수출된 물품	의료 서비스 지방 은행, 국민 은행, 용자기관 등에서 제공되는 서비스 교육기관에서 교육의 목적으로 제공되는 놀이와 활동 지역 서비스 수출 서비스

출처: 나이지리아 연방 국세청

5) 소비세(Excise Duty)⁴⁸⁾

- 소비세는 제조되었거나 수입되는 특정 물품에 부과되며 나이지리아에서는 11종류의 물 품에 품목별로 최소 5%에서 최대 20%까지 부과됨
- 맥주, 와인, 담배, 껌 등에는 20%의 비교적 높은 소비세가 부과되며 그 외 향수, 비알콜 음료, 스파게티, 세제, 상자 등에는 5%의 소비세가 부과됨
 - 이 밖에 맥주 및 와인, 담배 등 소비세가 부과되는 품목의 제품을 생산하는 16개 업 체에도 소비세가 부과되고 있으며 생산자는 정부로부터 라이선스를 발급받아야 함⁴⁹⁾
 - 라이선스 비용은 맥주, 스타우트 1만나이라, 담배 1만나이라, 와인 및 증류주 3만나

48) <https://www.customs.gov.ng/Guidelines/Excise/#guidelines>

49) 업체 현황 및 생산 제품에 대한 자세한 내용은 <https://www.customs.gov.ng/Guidelines/Excise/#factories> 참조

이라, 기타 제품 1만나이라가 부과됨

〈표 Ⅲ-7〉 소비세 부과 품목

(단위: %)

품목수	HS Code	품목내용	관세율
1	3303.0000.00 3304.3000.00/ 3307.0000.00	향수, 화장수, 화장품	5
2	2202.1000.00 2202.9000.91 2202.9000.99 2009.1100.12- 2009.9000.99	과일주스, 비알콜 음료	5
3	3401.0000.00 3402.0000.00	세제, 비누	5
4	2203.0010.00 2203.0090.00	맥주, 스타우트	20
5	2204.1000.00- 2205.9000.00	와인	20
6	1902.1100.00- 1902.3000.00	스파게티, 국수	5
7	2205.0000.00- 2209.0000.00	담배, 궐련	20
8	2402.1000.00- 2402.9000.00 2403.1000.00- 2403.9900.00	여송연(시가), 가는 담배	20
9	4911.9990.91	전화충전카드, 바우처	5
10	4808.1000.00 4819.1000.00- 4819.2000.00	판지, 골판지, 박스	5
11	4818.1000.00- 4818.9000.00	화장지, 클렌징티슈	5

출처: 나이지리아 세관 홈페이지

6) 화물세 및 일반 화물 운송비(General Cargo duties and cargo delivery charge)⁵⁰⁾

- 화물세는 화물 종류 및 수출입 형태에 따라 각각 부과되며 비어있는 화물에도 부과됨
 - 수입 화물의 경우 톤당 최소 5.9달러에서 8.7달러가, TEU당 19달러에서 187달러, 40Ft 기준으로 31달러에서 296달러의 비용이 부과됨

〈표 Ⅲ-8〉 수입 및 수출 화물세

(단위: 달러)

화물세	수입	수출
일반 화물	8.7/Ton	5.8/Ton
산적화물(Bulk Cargo)	8.7/Ton	4.26/Ton
액체화물(Bulk Liquid)	5.9/Ton	4.26/Ton
컨테이너	187/TEU 296/40Ft	120/TEU 200/40Ft
비어있는 경우(Empty)	19/TEU 31/40Ft	16/TEU 28/40Ft

출처: 나이지리아 운송협회의(NSC)

- 일반 화물 운송비는 취급 수수료, 문서·선하증권, 검수 운반 등의 비용이 직접운송 및 간접운송으로 나뉘어 각각 부과되며 압축 유무, 산적 유무 등에 따라 차등화되어 부과됨
- 컨테이너의 경우 만재일 시 20Ft는 75나이라, 40Ft는 750나이라가 부과되며 비었을 시 20Ft는 24나이라, 40Ft는 48나이라가 부과됨
- 펠리트 화물의 경우 2톤 이하부터 15톤 이상까지 중량별로 나뉘어 부과되고 있음
 - 직접운송의 경우 최저 10나이라에서 최대 124나이라, 간접운송의 경우 최저 6나이라에서 48나이라가 부과됨

50) <http://www.shipperscouncil.com/>

〈표 Ⅲ-9〉 일반 화물 운송비(General Cargo Delivery Charges)

(단위: N 나이라)

운송화물	비용 분류	직접운송	간접운송
일반화물	취급 수수료	89	168
	문서/선하증권	1,400	1,400
	검수, 운반 등	225	225
산적화물	취급 수수료	49	169
	문서/선하증권	1,400	1,400
	검수, 운반 등	225	225
압축된 산적화물 (Bulk Cargo by suction)	취급 수수료	18	N/A
	문서/선하증권	700	N/A
컨테이너	만재일 시	N375/TEU	N375/TEU
		N750/40Ft	N750/40Ft
	비었을 시	N24/TEU	N24/TEU
		N48/40Ft	N48/40Ft
펠리트화물 (Pallatized Cargo)	2ton 이하	10	6
	4ton 이하	20	9
	6ton 이하	30	11
	10ton 이하	40	15
	15ton 이하	79	24
	15ton 초과	124	48

출처: NSC, 나이지리아 운송협의회

7) 기타 세금⁵¹⁾

나이지리아 연방정부는 2013년 10월초 완성차 수입을 줄이고 국내 조립생산을 늘려나가 기 위해 자동차 수입억제를 위한 관세율을 발표하기로 함⁵²⁾

2014년 1월에 발표되기로 한 자동차 수입관세 인상은 자동차 수입상들의 압력으로 인해

51) https://www.customs.gov.ng/Tariff/chapters/Chapter_87.pdf

52) KOTRA, 나이지리아 글로벌 윈도우 해외 시장 정보

2014년 7월 1일부로 시행이 연기되었다고 나이지리아 정부가 발표함

- 현행 주요 자동차 수입관세율은 20~35%로 매우 높은 편임
- 자동차 수입관세는 그 종류에 따라 최저 5%에서 최대 35%까지 부과되고 있음⁵³⁾

〈표 Ⅲ-10〉 나이지리아 자동차 수입관세

(단위: %)

구분	관세율
완전 분해 현지 조립식인 수입된 자동차	5
그 밖의 완전히 제조된 자동차 3000cc 이하	20
그 밖의 사륜 구동 자동차	35
중고 사륜 스테이션 왜건(four wheel drive station wagons)	20
중고 승용차(1,500cc 초과, 3,000cc 이하)	35

출처: 나이지리아 글로벌 윈도우 해외 시장 정보

마. 관세의 감면·면제제도

1) 제조자 면세 제도(Manufacture in-bond scheme)⁵⁴⁾

- 제조자 면세 제도는 원자재와 기타 중간재를 면세로 수입하여 제조자들의 수출을 촉진하기 위한 제도로써 상업은행, 보험회사 혹은 나이지리아 수출입은행에서 담보(Bond)를 설정한 후 수출이 확인되면 상환하는 제도임
- 제조자 면세 제도는 수출 제조자들에게만 적용되며 기획재정부에 신청한 후 2달 이내에 수입 허가증(Import Requirement Certificate)을 받은 후 이를 세관에 보내면 신청절차가 완료됨
 - 나이지리아 세관은 상업은행, 보험회사 혹은 나이지리아 수출입은행에서 설정된 담보가 110% 이상의 관세를 보증하는지 확인하여 담보를 받아들일 수 있는지 여부를

53) 상기 수입 관세에 부가가치세 5%, 자동차위원회(NAC) 부과금 2%, ETLs 세금 0.5%, 수입 검사비 1%가 추가로 부과됨

54) https://www.customs.gov.ng/Guidelines/Industrial_Incentives/index.php에서 자세한 내용 참조

결정함

- 제조자의 담보에 문제가 있다고 판단될 시에는 제조자는 나이지리아 세관에 모든 관세 및 관련 부가 비용을 납부해야 함
- 제조자 면세제도는 12개월간 시간에 구애받지 않고 수출자가 원하는 때에 적용가능하지 만 수출 제한 품목의 경우에는 수입별로(Import by Import basis)로 적용이 가능함

2) 수출가공구(Export Processing Zones)⁵⁵⁾

- 수출가공구는 자유항 시스템을 운영하고 있으며 공항이나 항구 인근에 위치하여 관세 혹은 세금납부 없이 물품을 수입할 수 있어 세관의 관세 환급 절차 혹은 보세창고 절차로부터 자유로움⁵⁶⁾
 - 자본재, 기계 및 부품, 원자재, 소비재 등의 수입 시 관세가 면제됨
 - 수출가공구 지역의 인센티브는 1992년의 수출가공구법(Decree 63)⁵⁷⁾에 따르고 있음
 - 수입 및 수출 허가가 필요하지 않으며 모든 제품의 국내 판매가 가능하나 국내에 판매할 경우 외국에서 수입한 원재료에 대한 관세를 납부해야 함
- 나이지리아의 수출 가공구는 지역세관이 위치한 Zone A-D 중 Zone A-C에만 위치해 있으며 라고스, 지가와(Jigawa), 오군(Ogun), 등 총 26곳에 위치해 있음⁵⁸⁾
- 입주 가능 기업은 석유 및 가스 물류, 섬유제품, 가죽제품, 목재 및 수공업품, 원유제품, 화장품 및 기타 화학품, 고무 및 플라스틱, 의료 및 광학 물품, 의약품 등임
- 1997년 개설된 온네(Onne) 자유무역지대는 리버스(Rivers) 주에 소재하고 있으며, 석유

55) <http://www.nepza.gov.ng/settingup.asp>에서 자세한 내용 참조

56) https://www.customs.gov.ng/Guidelines/Industrial_Incentives/index.php

57) http://www.nepza.gov.ng/downloads/NEPZA63_1992.pdf

58) <http://www.nepza.gov.ng/freezones.asp>

가스 산업 부문에 특화된 곳이며 30개 이상의 다국적 기업들이 입주해있음

- 온네 자유무역지대와는 달리 여러 산업 부문을 포괄하는 자유무역지대가 있으며 라고스에 위치한 레끼(Lekki) 자유무역지대의 경우 석유 가스 분야, 제조업 분야, 방송 및 관광 등 복합적인 자유무역지대로 개발될 예정임

- 1990년대 나이지리아에 자유무역지대가 처음 설치된 이래 정부가 각종 규제 완화와 조세 인센티브 제공 및 해외직접투자 유치를 위한 노력을 기울였음에도 불구하고 여러 가지 문제점에 봉착하고 있음
 - 특히 전력, 산업용수, 도로 등 인프라가 충분하지 못해 자유무역지대 투자유치 활성화는 지지부진한 상태임

2. 수입 통관 절차⁵⁹⁾

- 수입통관절차는 크게 ① 수입신고 전 준비 및 물품 반입 → ② 수입 신고 및 세금 납부 → ③ 물품검사 및 물품반출 → ④ 수출 및 환금의 4단계로 분류할 수 있음
- 우리나라에서 나이지리아까지는 일반적으로 남아프리카공화국의 던칸 항구에서 환적 한 후 다시 운송되며 평균적으로 소요되는 기간은 약 35일 정도임
- 나이지리아로 물품 수출 시 수입상이 은행을 통해 Form M⁶⁰⁾을 작성하여 나이지리아가 지정한 검역기관에 이를 송부했는지 확인해야 함
 - 일반적인 물품 수입 시 Form M은 6개월의 유효기간이 있으며 플랜트 및 기계 수입 시에는 Form M의 1년간의 유효기간이 있음
 - 단, 1회에 한해 6개월간 Form M의 유효기간을 연장할 수 있음

59) https://www.customs.gov.ng/Guidelines/Destination_Inspection/cus-clear-procedures.php

60) Form M의 작성에 관한 자세한 지침은 http://gtbank.com/images/documents/individuals/eform_muserguide.pdf 참조

- 도착지 검사를 받아야할 물품에 대해서는 Form M에 BA 코드가 표시되며 면제 물품에 대해서는 CB 코드가 표기됨
 - 도착지 검사가 면제되는 품목의 경우 도착지 검사 면제용 Form M을 따로 작성해야 하며 벌크화물의 경우 Bulk Form M을 따로 작성해야 함

- Form M과 견적 송장(Proforma Invoice)에는 수입물품의 정확한 명칭 및 세부사항이 명시되어야 하며, Form M은 선적 전 검역기관, 수입상 은행, 나이지리아 세관 및 나이지리아 해운협회(NMA)에 각각 1부씩 보내야 함⁶¹⁾
 - 외국에서 작성된 Form M은 외국소재 선적 전 검역기관을 통해 나이지리아의 지정 은행 또는 수입자 은행으로 보내짐
 - Form M은 선적 전 검역기관 사무소나 나이지리아 대사관, 국내은행, 나이지리아 은행 해외 지점 및 관련 은행에서 구할 수 있음
 - 은행을 통하여 검역기관에 전달된 Form M과 제반서류들은 외환 송금 여부에 따라 Valid Forex 혹은 Not Valid Forex⁶²⁾로 명시됨

- 검역기관은 은행을 통하여 받은 수입 문서와 Form M을 검토한 후 항공 및 육상 운송 선적의 경우 2영업일 이내, 해상 선적의 경우 5영업일 이내에 위험평가 보고서를 작성해야 함

- Form M이 거부될 경우 검역기관은 은행으로 모든 문서를 반환하여 해당 오류를 수정한 후 다시 송부해야 함
 - Form M의 승인 및 거절은 1영업일 이내에 통지되어야 하며 승인이 되었을 경우 Form M의 한 부는 검역기관이, 한 부는 세관 혹은 통관이 이루어지는 항구에, 한 부는 관세총국(Customs Headquarters)이 보관함

- 수입자 혹은 통관 회사들은 아래의 서류들을 첨부한 SGD(Single Goods Declaration form)을 작성한 후 신고해야 함⁶³⁾

61) https://www.customs.gov.ng/Guidelines/Destination_Inspection/import_procedures.php

62) Not Valid Forex의 경우 수입상이 외환송금을 책임지고 은행은 서류 대행함

63) https://www.customs.gov.ng/Guidelines/Destination_Inspection/guidelines.php

- 선적 전 검역기관으로부터 발행된 CRI(Clean Report of Inspection) 복사본
 - CRI상의 수입관세 및 지정은행에 지불한 법적 비용 영수증
 - SONCAP 증명
 - 수출입자의 사인이 포함된 송장(Attested Invoice)
 - 은행이 확인한 Form M
 - B/L(Bill of Lading) 혹은 항공화물운송장(Airway Bill) 사본
 - 포장리스트
 - 보험(Certificate of Insurance)
 - 허가서(Permits)/위생 증명(Health Certificate)
 - Form Sale 156(Payment Schedule)에 모든 관세와 세금 납부 계획 작성
 - 원산지 증명서(CCVO, Combined Certificate of Value and Origin)
- 수입자는 검사 전 승인된 Form M을 토대로 CIF 가격에 따라 관세를 납부해야 하며 지정된 은행이 SGD에 따른 모든 관세와 세금이 납부된 것을 확인하는 전자 확인증을 나이지리아 세관에 보내서 납부를 확인함
- 나이지리아 세관 시스템인 ASYCUDA++에 적화목록과 SGD 형식에 작성된 물품 입고와 관련된 자세한 내용들이 입력되면 수입신고가 진행됨
- 세관(Face Vet Officer)은 수입자가 제출한 SGD 형식과 서류 및 관세 납부 유무 및 누락된 데이터 유무 등을 검토하고 잘못 된 오류를 수정하도록 신고자에게 요청함
- 수입신고 후 ASYCUDA++ 시스템에 따라 물품 검사 라인이 자동으로 분류되며 그린(Green), 블루(Blue), 옐로우(Yellow) 혹은 레드(Red) 라인(Line)으로 나뉘어짐
- 블루 및 그린라인은 무리 없이 통관이 진행되어 반출 지시서(Release Order)가 발급되며 옐로우라인은 문서 검사, 레드라인은 문서 및 물품 검사가 모두 이루어지게 됨
- 그린라인은 통과를 의미하며 수입신고가 진행되고 납부 전반에 대한 자세한 내용이 CPC(Customs Processing Center)의 컴퓨터에 입력된 후 반출지시서가 출력되면 프린트

해서 SGD에 부착해야 함⁶⁴⁾

- 레드라인은 문서 및 물품검사가 모두 이루어지며 물품 검사 시 발견된 문제점은 ASYCUDA++ 시스템의 검사 보고서에 기록됨⁶⁵⁾
- 나이지리아 정부는 2005년부터 수입품 도착지 검사(Destination Inspection) 제도를 시행하고 있음
 - 2005년 이전까지는 수입상품의 품질 강화를 목적으로 선적 전 검사제도(Preshipment Inspection)를 시행하였음
 - 그러나 선적 전 검사가 허위보고서 남발 및 밀수와 탈세가 급증했다고 판단하여 나이지리아 정부는 도착지 검사를 시행하기로 결정함
- 수입 신고인이 세관의 검역 부문에 검사를 신청하면 검사원들은 신고인이나 화물주와 함께 화물이 있는 장소에서 검사를 진행함
 - 검사 시 문건에 대한 조사를 먼저 진행한 후 화물을 검사함
- 검사는 수입신고서 내용과 실제 화물의 일치여부, 화물 외부의 표기 및 번호 조사, 수입신고서상의 수량 대조, 물품명이나 상표, 규격, 상품번호, 원산지, 수량, 중량 등을 검사함
- 검사가 끝난 후 검사를 통해 발견된 불일치에 따른 벌금 및 부과금 납부가 확인되면 물품이 반출되어 국내로 반입되게 됨

64) https://www.customs.gov.ng/Guidelines/Destination_Inspection/cus-clear-procedures.php

65) https://www.customs.gov.ng/Guidelines/Destination_Inspection/cus-clear-procedures.php

3. 수출 통관 절차⁶⁶⁾

- 개인용품, 중고 자동차와 부패될 수 있는 음식, 백신, 매거진, 병아리, 유물 등과 같은 물품은 수출 전 선진적 검사기관(Pre-shipment Inspection)으로부터 CCI(Clean Certificate of Inspection)⁶⁷⁾를 받아야 함

- 나이지리아에서 수출될 모든 물품 및 수출업체는 나이지리아 수출진흥위원회(NEPC, Nigerian Export Promotion Council)⁶⁸⁾에 등록해야 하며 나이지리아 정부에서 지정한 항구 및 공항에서만 수출이 가능함

- 모든 수출업체들은 수출 신고서인 SGD C2010과 제반서류를 구비하여 수출신고를 해야 함
 - 상업 송장
 - 나이지리아 수출 상업은행(Exporter Commercial Bank)에서 발행한 수출 형식 (NXP, Nigeria Export Proceed form)
 - CCI
 - 물품 거래 계약서(가능할 시)
 - NEPC 등록증
 - 선하 증권 혹은 Bill of exit과 같은 선적문서

- 수출자는 다음과 같은 사항을 포함한 NXP 문서를 6장 작성하여야 함
 - 수출자의 성명 및 주소
 - NEPC 번호
 - 수출될 물품에 대한 설명
 - 수량 및 견적
 - 물품 단위별 가격 및 총물품 가격

66) https://www.customs.gov.ng/Stakeholders/notice_exporters.php에서 보다 자세한 내용 참조

67) 수입과 다르게 수출통관시는 선적 전 검사를 시행하고 있음

68) http://www1.businessindex.com.ng/reg_addprofile.aspx?sProfileType=S&src=NEPC에서 등록

- 운송방법 및 목적지
 - 수탁인 이름 및 주소
 - 그 밖의 SONCAP 인증, 검역인증 등
- 수출 문서 제출 후 봉인 및 선적 전 나이지리아 세관은 수출 물품 검사를 실시하고 수출 SGD는 CPC에서 처리함
- 석유와 가스를 수출할 시 검사는 나이지리아 세관, 도량형부(Department of Weights and Measures), 석유부(Department of Petroleum Resources)에 의해 이루어짐
- 나이지리아의 석유와 가스의 과세와 면세를 결정하는 팀에는(fiscalisation/defiscalisation team) 터미널작업자, 선적 전 검사기관, 세관, 도량형부, 석유부, 수입자가 지정한 독립된 화물검사관(independent cargo surveyors)이 반드시 참여해야 함
 - 특히 도량형부가 측정한 석유와 가스의 질과 양은 NXP 보고서에 반드시 기록되어야 함
- 검사가 끝난 후 수출자는 상업은행에서 지정된 계좌를 오픈해야 하며 상업은행은 수출물품의 선적 후 90일 이내에 이 계좌로 수출금이 송금 되었는지를 확인한 다음 나이지리아 중앙은행에 이 내용을 즉시(promptly) 보고함
- NXP 문서 한 장은 처리를 담당하는 은행이 보관하고 한 장은 나이지리아 항만청(NMA, National Maritime Authority)에서, 나머지 4장은 나이지리아 세관에서 보관함
- 물품의 선적 및 세관의 승인이 나면 세관이 보관하던 NXP 문서 중 3장은 나이지리아 중앙은행, NEPC와 수출자가 각 한 장씩 보관하게 됨
- 나이지리아에서는 수출품에 대한 검사를 위해 FOB 0.5%에 해당하는 금액을 국내 수출 검사비(NESS, National Export Supervision Scheme)로 부과하고 있음⁶⁹⁾

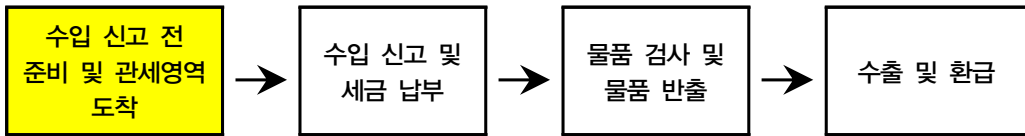
69) https://www.customs.gov.ng/About/missio_statement_new.php

IV. 통관 절차별 고려 사항

〈표 IV-1〉 나이지리아 통관 절차별 유의사항

단 계	유의 사항
1. 수입 신고 전 준비 및 관세영역 도착	<ul style="list-style-type: none"> ○ 나이지리아로 수입되는 모든 물품에는 영문으로 된 라벨을 부착해야 함 ○ 전기기기의 경우 기기의 수명 및 케이블 등급(cable rating)을 표기해야 하며 적어도 6개월 이상의 품질 보증서를 첨부해야 함 ○ 음식, 음료, 화장품, 약품, 의료품, 화학품 등 보건 혹은 환경부의 제약을 받는 물품들은 유통기한을 반드시 명시해야만 수입이 가능함 ○ 나이지리아의 라벨링 및 시험기관 등은 잘 정비되어있으나 절차의 복잡함으로 인해 수입 승인 절차가 지연되는 경우가 있으므로 유의할 것 ○ 물품 수출 시 수입상이 은행을 통해 Form M을 작성하여 나이지리아가 지정한 검역기관에 이를 송부했는지 확인해야 함 ○ 나이지리아로 수입되는 모든 물품은 사전에 매 선적 시 SONCAP 인증서를 발급받아야 함 ○ 수입 금지 품목을 세관 홈페이지를 통해 미리 확인할 것 ○ 물품이 GSTP 적용대상인지 미리 확인하고 관련 증명서를 발급해둘 것 ○ 나이지리아에서는 반드시 현지 등록 에이전트를 통해서 수입통관을 해야 함
2. 수입신고 및 세금납부	<ul style="list-style-type: none"> ○ 나이지리아는 선적서류를 토대로 물건이 항구에 도착하지 않았더라도 통관절차가 시작되면 관세 및 관련 비용을 선 납부한 후에 도착화물에 대한 검사가 이루어지므로 순서를 유의해야 함 ○ 세관에서는 통관에 대한 절차를 모두 전자화한다고 공식화하고 있으나 실제로는 거의 적용되지 않고 있으며 대부분 서면방식에 의존하므로 수입 신고 시 주의해야 함
3. 물품 검사 및 물품 반출	<ul style="list-style-type: none"> ○ 물품 반출 시 세금의 완납여부 및 금액의 오차유무, 미납 혹은 연체된 세금 유무 등 세관 규정 사항을 확실하게 확인해야 함 ○ 나이지리아 세관은 고의적인 언더밸류(Under-Valuation)를 막기 위해 몇몇 제품을 제외한 모든 품목은 도착지에서 전수검사를 실시하며 이로 인해 통관이 매우 지연되고 있으므로 유의해야 함 ○ 검사는 신고수리(블루 및 그린라인), 서면심사(옐로우라인), 물품 및 서면 심사(레드라인)으로 나뉘어 운영됨 ○ 신속트랙(Fast Track)으로 통관하는 물품이라도 하자가 발견되어 옐로우 라인 혹은 레드라인으로 분류가 될 시에는 각 라인에 준용하는 검사를 받아야 함
4. 수출 및 환급	<ul style="list-style-type: none"> ○ 관세 환급제도는 실질적으로 국내(우리나라)의 수출업자에게 적용되지 않으나 나이지리아 국내의 특정 프로젝트 수행을 위해 사용되는 것이 증명되었을 경우에는 면제가 가능함

1. 수입 신고 전 준비



가. 통관절차상 특이사항

- 검역 제외품목과 재무 장관이 승인한 품목을 제외한 모든 수입품은 검역 기관의 CRI(Clean Report of Invoice) 발행이 필수이며 CRI번호는 B/L과 적하목록의 물품 각각에 표기되어야 함
- 수입상은 검역기관이 검사를 종결한 후 CRI를 발급할 수 있도록 수출상에게 72시간 내 상업 송장을 검사기관에 제출 하도록 통지해야 함
 - 따라서 검역 기관의 검사 의뢰 시 수출상은 검사를 위한 모든 제반 준비를 갖추고 최소한 검사 3일 전에 통지해야 함
 - 검사 시점을 연기하거나 재검사 경우 추가로 발생하는 비용 또한 모두 부담해야 함
- 수입상 은행은 수입상이 세관에서 물건을 통관할 목적으로 필요한 CRI 원본을 제공하기 이전에 수입상이 필요한 관세 및 수수료를 지정은행에 지불할 수 있도록 은행수표(Bank draft)를 발행해야 함
 - 수입물품이 통관되기 전에 수입관세에 대한 은행 수표는 지정은행에 지급되어야 하며 지정은행은 SGD 번호가 명시된 영수증을 발급해야 함

나. 업무상 유의점

- 나이지리아의 라벨링 제도 및 시험기관 등은 잘 정비되어있으나 절차의 복잡함으로 인해 수입승인 절차가 지연되는 경우가 있으며 또한 일관성 없이 규제를 적용하여 고부가가치

의 시한성 제품(Perishable products) 수입이 어려움

- 나이지리아로 수입되는 모든 물품에는 영문으로 된 라벨을 부착해야 하며 음식, 음료, 화장품, 약품, 의료품, 화학품 등 보건 혹은 환경부의 제약을 받는 물품들은 유통기한을 반드시 명시해야만 수입이 가능함
 - 전기기기의 경우 기기의 수명 및 케이블 등급(cable rating)을 표기해야 하며 적어도 6개월 이상의 품질 보증서를 첨부해야 함

- SONCAP 적용 제외품목 외의 제품을 나이지리아에 수출하고자 하는 기업들은 표준기구 한국사무소에 사전에 필요한 조치가 무엇인지 확인하고 준비하여 향후 수입화물의 통관이 거부, 지연되는 사례가 발생하지 않도록 주의해야 함

- 우리나라에서 나이지리아로 물품 수출 전, 해당 품목이 덤핑방지관세 부과 등 규제 대상 품목인지 여부를 확인할 필요가 있음
 - 덤핑방지관세 등이 부과되는 경우 수입자는 통관을 위해 예상치 못했던 높은 세금을 내야하거나, 현지 수입상이 수입을 거절할 경우 물품이 우리나라로 반송되는 경우도 발생할 수 있으므로 규제 사항을 사전에 확인해 두어야 함

- 한국무역협회 통상·수입규제 홈페이지⁷⁰⁾에서는 세계 각국의 통상 현안을 비롯하여 국가별 반덤핑 및 상계관세 부과 정보 등 다양한 관련 정보를 제공하고 있음⁷¹⁾
 - 한국무역협회 기본 홈페이지에서는 하단 ‘사업별 사이트’ 메뉴 중 ‘통상수입규제’로도 접속 가능함
 - 그 외에 WTO에서 반기별로 공개하는 국가별 규제 동향도 살펴 볼 수 있는데, 이는 ‘통상·수입규제’ 사이트 상단 메뉴 중 ‘각국규제동향’에서 확인 가능함

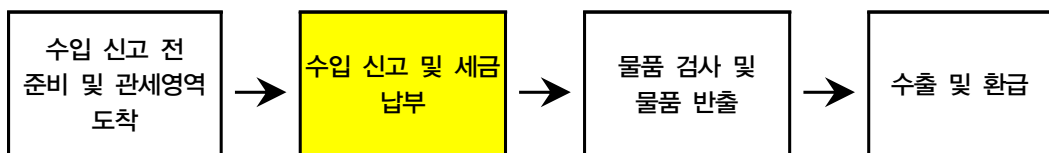
70) KITA 통상·수입규제 <http://antidumping.kita.net>

71) 현재 나이지리아가 반덤핑관세 등의 규제를 가하는 품목 확인을 위해서는 ‘KITA 통상·수입규제’ 홈페이지 상단 메뉴 중 ‘수입규제현황’ → ‘주요국제소 및 규제내역’ → ‘아프리카’에서 나이지리아의 내용을 점검할 수 있음. 또한 ‘수입규제현황’ → ‘국가별 현황’에서는 필요 정보 지정 후 검색 기능을 통해 영문 품명과 정확한 HS 코드 등 보다 세밀한 정보를 확인할 수 있음

- 소비재 완제품에 대해 자국 산업 보호 및 개발을 목적으로 고액의 관세를 부과하여 수입 상들이 약 50%의 언더밸류를 요청하는 것이 일반적임
 - 대부분의 나이지리아 수입상은 수입제품 가격을 약 50%로 낮추어 그 금액에 대해서만 신용장을 개설하고 나머지 금액은 T/T 송금 또는 우리나라에 방문하여 현찰로 대금을 지급하는 방법으로 관세를 회피하고 있음
 - 20% 선금 지급⁷²⁾ 후 회신 없이 나머지 금액에 대해 신용장 개설 등 송금을 보류하고 있다가 약 1~2개월 후 회신 지연에 대한 사과와 함께 가격을 약 30% 정도 인하해달라고 요청함으로써 국내 업체가 불가피하게 가격인하에 응하게 됨
 - 선금 지급 및 신용장 개설을 완료하고 물품 도착 후 송금하기로 한 약 30%의 잔금은 시간을 끌며 지급을 연기하다가 국내 업체가 포기하는 순간에 가격인하를 요구하여 10~20%의 가격 인하 후 잔금을 송금하는 경우가 있었음

- 나이지리아에서는 반드시 현지 등록 에이전트를 통해서 수입통관을 해야 함

2. 수입 신고 및 세금 납부



가. 업무상 유의점

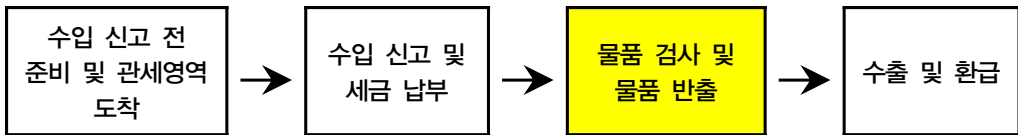
- 수입 신고는 도착 후 5일에서 최대 7일 이내에 이루어져야 하며 이후에는 체선료가 부과됨

72) 총수입액의 약 20%는 선금으로 T/T(전신환송금)으로 수입대금의 지급을 은행을 통해 전신 또는 텔렉스를 이용하여 송금하는 방식) 송금하여 국내업체의 생산 개시를 요청하고 생산이 완료되는 시점에 약 50%의 대금을 신용장을 통해 지불하며 나머지 약 30%는 물건 접수 후 지급하는 것이 일반적인 관행임

- 노후화된 항만 시설과 열악한 시스템으로 인한 선박 적체 시 지급해야 하는 체선료는 일일 약 2만 7,000달러임
 - 일부 선사들은 체선료 지불을 막기 위해 베냉, 토고, 가나, 코트뒤부아르 등 인근국가로 화물을 하역한 후 트럭을 이용해 나이지리아로 운송하고 있음
 - 물품은 최장 90일까지 적치가 가능하나 이후에는 세관 임의대로 물품을 처분하므로 유의해야 함
- 나이지리아는 선적서류를 토대로 물건이 항구에 도착하지 않았더라도 통관절차를 시작하여 관세 및 관련 비용을 선 납부한 후에 도착화물에 대한 검사가 이루어지므로 순서를 유의해야 함
- 통관 서류를 받은 후 24시간 내에 통관완료 후 배송이 원칙이나 신정부 수립 후 부정부패 단속 강화 차원에서 정부의 감독이 강화됐고 검사(도착 후 전수검사, 마약단속 등)의 지연 등으로 인해 통관 소요시간 예측이 불가능함
 - 심한 경우 6개월 이상 지연되는 경우도 있음
- 관세 및 CISS 비용은 CRI 서류에 근거하여 부과되지만 CRI 상의 관세가 틀렸다고 세관이 판단하여 재무부 장관의 사전 승인을 득한 경우는 추가관세를 부과할 수 있음
 - 지정된 은행에 의해 발급된 CRI에 근거하여 통관이 가능하나 만일 차이가 있는 경우 추가 비용의 부담을 보증해야 함
 - 나이지리아 중앙은행은 CRI 서류 발행 시점의 평균 환율을 적용하여 수입관세를 부과하므로 계산 시 유의해야 함
- 세관에서는 통관에 대한 절차를 모두 전자화한다고 공식화하고 있으나 실제로는 거의 적용되지 않고 있으며 대부분 서면방식에 의존하고 있음
 - 따라서 수입 신고 시 통관 기간을 여유롭게 계획하는 것이 좋음
- 관세 추징에 대한 불복절차는 정해지지 않았으며 자세한 사항은 나이지리아의 에이전트

등을 통해 현지 법률전문가의 자문을 받는 것이 좋고 전문가를 구하기 어려운 경우 세관에 문의할 수 있음⁷³⁾

3. 물품 검사 및 물품 반출



가. 통관절차상 특이사항

- 레드라인에 있던 물품들은 다시 블루 혹은 그린라인의 절차를 다시 걸쳐 통관을 하게 되며 오류 수정 후에도 다시 옐로우라인 혹은 레드 판정이 나오면 옐로우라인 혹은 레드라인의 검사를 다시 받아야 함
- 신속트랙(Fast Track)으로 통관하는 물품이라도 하자가 발견되어 옐로우라인 혹은 레드라인으로 분류가 될 시에는 각 라인에 준용하는 검사를 받아야 함
- 옐로우라인으로 분류된 SGD의 경우 부과통지(Assessment Notices)를 발급받게 되며 신고자는 추가 관세 및 세금을 은행에 납부해야하므로 납부가 끝나기 전까지는 수입신고 진행이 유보됨
 - CPC가 만약 옐로우라인으로 분류를 끝냈으나 물품 검사를 통해 레드라인으로 보내야 할 오류가 발견이 되었거나 혹은 지속적으로 오류를 발견하는 경우 또한 모든 추가관세 및 세금 납부가 끝나기 전까지 수입신고 진행이 유보됨
- 물품 보관소(Holding area)의 공간이 부족하여 터미널로 다시 돌아온 물품의 경우 레드

73) 전화 09-4621597, 4621598, 4621599 또는 E-mail: info@customs.gov.ng, paarhelpdesk@customs.gov.ng

라인의 검사 절차를 따라야 함

- 수입신고 수리 및 관세 납부(담보제공)가 이루어진 물품은 원칙적으로 보세구역에서 즉시 반출 가능함
 - 정해진 기간 내에 수입물품 검사를 수행하지 못한 경우 혹은 납부 기한 내에 관세 납부 또는 보증이 이루어지지 못한 경우에는 반출이 불가능함
 - 제한 또는 금지품목에 해당하는 물품이 아닌 경우 세관은 신고서의 항목이 확인되거나 혹은 확인될 필요가 없을 시 접수 직후 바로 통관함
- 불법수입물품은 국고로 귀속되고 그 물품의 관세, 창고비, 하적비 등의 기타 부대비용은 수입자가 부담함
- 수입 화물이 6개월 내 통관되지 않으면, 정부 지정 하치장(Government warehouse)으로 옮겨지며, 강제절차(공매 등)를 통해 물품을 처분하게 됨

나. 업무상 유의점

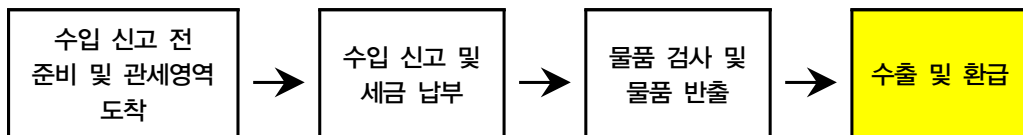
- 수입신고 내용과 실제 품목 또한 제출 서류상의 기재 사항(수입자와 수량, 중량, 품명, B/L 번호 및 컨테이너 번호 등)이 상호 정확히 일치하여 문제 발생의 소지가 없도록 작은 부분까지 철저를 기하도록 함
 - 화물 검사 시 서류 및 신고한 내용과 실제 화물이 일치하지 않는 경우 밀수 행위로 간주될 수 있으므로 서류와 물품 일치에 만전을 기해야 함
- 상품에 대한 설명이 전무한 제품(Blank Products)은 자동적으로 압수당하거나 파기되며 또한 영어로 레벨이 부착되어있지 않을 경우 몰수 될 수 있음
- 나이지리아 세관은 고의적인 언더밸류(Under-Valuation)를 막기 위해 2006년부터 나이저리아로 수입되는 개인사물, 중고자동차, 병아리, 백신 등 상하기 쉬운 품목과 잡지류를

제외한 모든 품목은 도착지에서 전수검사를 실시하고 있음

- 도착항에서 수량, 가격, 안전인증 등 수입통관 관련 모든 확인을 동시에 실시하게 되면서 컨테이너 화물이 적체되고 통관이 지연되는 경우가 대부분임
- 라고스항의 경우에는 2009년 하역설비 개량으로 하역은 빠른 속도로 이루어지고 있으나 통관까지는 45일이라는 긴 시간이 소요되고 있음
- 검사 기계(Scanning Machine)의 도입이 부진하며 관련 종사자의 교육 및 행정적 체계보완도 미흡함

- 나이지리아의 부처 간 규정 해석에 관한 빈번한 분쟁 및 통관 가이드라인의 변경은 나이지리아 입항 물류의 지연 원인이 되고 있음
- 나이지리아 정부는 48시간 내 통관절차를 마무리 할 수 있도록 항구 통관에 관여하던 15개 기관 중 세관 등 중요한 기관만 남기고 표준원, 식약청 등 10개 정부기관을 모두 철수하도록 조치를 시행할 계획임
 - 또한 모든 통관 비용을 자동으로 지불할 수 있는 방법을 강구 중임

4. 수출 및 환급



가. 업무상 유의점

- 해당 수입 원료가 MIBS에 해당한다면 SGD형식 C에 “Manufacture-in-Bond Scheme”이라고 표시 되어있어야 하며 CRI와 Form M에는 “MIB Scheme” 이라고 명확히 표기 되어 있는지 확인해야 함(나이지리아 수입상에 해당됨)

- 나이지리아는 관세법 제59조에⁷⁴⁾ 수출용 원자재 또는 중간재와 원자재 수출(적출국)으로 재수출된 상품에 대해 관세 부가 면제 및 환급에 대해 언급하고 있음
 - 관세 환급을 받기 위해서는 원자재 수입 후 18개월 이내에 수출을 해야 하며 관세 면제를 받기 위해서는 원자재 수입 이후 12개월 이내에 원자재 수출국(적출국)에 재수출되어야 함

- 나이지리아의 관세 환급제도는 실질적으로 국내(우리나라)의 수출업자에게 적용되지 않으므로 사용할 수 없으나 나이지리아 국내의 특정 프로젝트 수행을 위해 사용되는 것이 증명되었을 경우에는 면제가 가능함
 - 해당 프로젝트의 발주처(예를 들어 NNPC., 국영석유회사)에서 웨이버(waiver)를 받을 경우에는 가능함
 - 일반적인 상용목적의 물품의 경우 환급이 불가능함

- 수출시 수출업자는 모든 선적을 한꺼번에 진행하거나 모든 화물을 휴가일 하루 전에 수출하는 것은 지양해야 함

74) https://www.customs.gov.ng/Statutory/management_act.php에서 참조

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〈부록 I〉 비즈니스 팁

- 무역 관련 상담 또는 거래 시 특별한 금기사항은 없는 편이나 약속을 잘 지키지 않는 면이 다소 있음
- 최근 치안문제가 악화되고 있으므로 나이지리아에서 비즈니스 출장 시 KOTRA 해외출장지원서비스를 신청해 무역관의 지원을 받는 것이 안전함
 - 버스나 택시와 같은 일반적인 교통수단은 치안에 취약할 뿐 아니라 이용요금 또한 지나치게 높음
- 나이지리아에서는 왼손법칙이 적용되어 왼손으로 어떤 물건을 건네거나 음식을 먹는 것은 바람직하지 않음
- 나이지리아 수입상은 대부분 신용장 개설 시 신용장 개설금액의 약 120%를 은행에 예치해야 함
 - 은행 문턱이 상당히 높아 수입상들이 은행의 눈치를 봐야하는 입장이며 따라서 무리하게 고의적으로 지급회피를 할 수 없고 은행에서도 이를 방조하지 않고 있음
- 신용장을 직접 DHL이나 우편으로 접수하지 말아야 하며 직접 접수한 신용장은 가짜일 가능성이 매우 큼
 - 나이지리아 은행이 개설하고 제3국 유명 은행의 지급 보증을 받은 확인신용장(Confirmed L/C)이더라도 DHL이나 우편으로 직접 접수한 신용장은 가짜일 가능성이 큼
- 신용장에 특별한 조항이 있는지 여부를 검토해야하며 신용장의 특별조항에 선하증권

(B/L) 원본 1부는 수입상에게 직접 송부하고 나머지는 은행을 통해 송부하라는 등 특별 조항이 있을 시 응하지 말아야 함

○ 특별조항이 있을 경우 수입상에게 L/C Amend(수정신용장)을 요청하는 것이 바람직함

□ 잔금이 지급되지 않은 상태라면 선하증권 사본이라도 수입상에게 제공하지 않아야 함

○ 나이지리아에서는 선하증권 사본을 가지고도 통관 관계자를 매수하여 물건을 빼내는 경우가 발생하기 때문에 잔금이 지급되지 않은 상태에서는 수입상에게 선하증권 사본이라도 제공하지 않는 것이 좋음

○ 필요할 경우 Shipping Advice 만 짧게 제공하는 것이 일반적임

□ 복합결제 조건의 경우 잔금 입금 시까지 은행 협상을 최대한 지연해야 함

□ 어떠한 경우라도 수표거래는 하지 말아야 하며 수표거래는 수표의 진위여부를 떠나 사기 사건에 거의 무방비 상태이므로 어떠한 경우라도(유럽 혹은 미국의 유명은행 수표일지라도) 수표 거래는 하지 않는 것이 좋음

○ 국내 업체들이 유럽이나 미국의 유명은행 수표를 받고 국내은행을 통해 추심을 완료한 후 수출하였으나 약 4~5개월 후 외국 유명은행으로부터 동 수표 서명이 위조된 가짜임이 밝혀졌으니 동금액을 배상하라는 통보를 받은 국내은행이 국내 수출업체에 배상을 요구한 경우가 있음

□ 첫 대면 시 인사가 “My friend”이며 연령이 높은 외국인들에게 모두 My friend라는 표현을 사용하므로 불쾌해하지 않아도 됨

□ 나이지리아 등 아프리카의 주문 상 특징은 소량 주문이기 때문에 대량으로 주문할 경우 주의가 요망됨

○ 해외 송금 시 세금 사전납부 필수 등 정확하지 않은 업무절차를 빙자하여 세금액을 착취하려는 경우가 있으므로 무역관을 통해 반드시 확인해야 함

〈부록 Ⅱ〉 유관기관 정보

■ 주 나이지리아 대한민국 대사관	
웹페이지	http://nga-abuja.mofa.go.kr/korean/af/nga-abuja/legation/address/index.jsp
주소	No9 Ovia Crescent Off Pope John Paul II Street Maitama, POBox 6870, Abuja, Federal Republic of Nigeria
전화번호	(234-09)- 461-2701
팩스번호	(234-09)- 461-2702
이메일	emb-ng@mofa.go.kr

■ 코트라 라고스 무역관	
웹페이지	http://www.kotra.or.kr/KBC/lagos/KTMIUI010M.html
주소	2nd Fl., Amazing Grace Plaza, Plot 2E-4E, Ligali Ayorinde St., Victoria Island, Lagos, Nigeria
전화번호	(234-01) 448-5999
팩스번호	(234-01) 448-5998
이메일	bhpyun@kotra.or.kr

■ 나이지리아 관세청	
웹페이지	https://www.customs.gov.ng/index.php
주소	Nigeria Customs Service Headquarters Abidjan Street, Wuse, P.M.B. 26, Zone 3, Abuja - FCT Nigeria
전화번호	(234-09) 462-1597
팩스번호	(234-09) 523-4694
이메일	info@customs.gov.ng /pro@customs.gov.ng

■ 나이지리아 수출가공구

웹페이지	http://www.nepza.gov.ng/default.asp
주소	Head Office No. 2 Zambezi Crescent, Cadastral Zone A6 off Aguiyi Ironsi Street Maitama, Abuja, Nigeria
전화번호	(234-701) 683-4729
팩스번호	(234-9) 413 1550
이메일	enquiries@nepza.gov.ng

■ 나이지리아 운송협의회

웹페이지	http://www.shipperscouncil.com/
주소	Nigerian Shippers' Council, Shippers' Tower, 4, Otunba Ayodele Soyode Lane Apapa - Lagos. Nigeria.
전화번호	(234-070) 9876-7065
이메일	nsc@shipperscouncil.com

■ 나이지리아 표준기구

웹페이지	http://www.son.gov.ng
주소	Lagos State Office 11, Standards Organisation of Nigeria, Plot 13/14, Northern Business strict, Victoria Arobieke Street, Off Admiralty Way, Lekki, Lagos.
이메일	info@son.gov.ng

■ 나이지리아 통계청

웹페이지	http://www.nigerianstat.gov.ng
주소	Plot 762, Independence Avenue, Central Business District, FCT, Abuja Nigeria
전화번호	(234-80) 3705-1701
이메일	feedback@nigerianstat.gov.ng

■ 나이지리아 재무부	
웹페이지	http://www.fmf.gov.ng
주소	Federal Ministry of Finance (FMF) Ahmadu Bello Way, Central Business District Abuja, Nigeria
이메일	enquiries @ fmf.gov.ng

■ 나이지리아 식약청	
웹페이지	http://www.nafdac.gov.ng/
주소	Coporate Headquaters Abuja Plot 2032 Olusegun Obasanjo way, Wuse Zone, 7, Abuja
전화번호	(234-09) 671-8008
이메일	nafdac@nafdac.gov.ng

〈부록 Ⅲ〉 나이지리아 관세법

Customs & Excise Management Act (CEMA)

CAP.84 3595

CHAPTER 84

CUSTOMS AND EXCISE MANAGEMENT ACT

An Act to regulate the management and collection of duties of customs and excise, and for purposes ancillary thereto

[1st April, 1959]

PART I. — PRELIMINARY

1. This Act may be cited as the Customs and Excise management Act.
2. In this Act, unless the context otherwise requires $\frac{3}{4}$ “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;

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

“approved route” has the meaning assigned by section 18;

“approved wharf” has the meaning assigned by section 14;

“authorised methylator” means a person authorised to methylate spirits under subsection (1) of section 104.

“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 (but not more than ten per cent) of pure alcohol, but does not include fermented liquor of a kind (made elsewhere otherwise than upon the licensed premises of a brewer for sale) which the Board accepts as a liquor usually made by local methods in or about Nigeria;

“Board” means the Board referred to under section 3;

“brewer” means a person holding an excise licence as such;

“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 65;

“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 15;

“customs area” has the meaning assigned by section 20;

“customs laws” and “excise laws” mean those provisions this Act and any other Act 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 18;

“Director” means the Director of Customs and Excise;

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“drawback” means a refund of all or part of any duty of customs or excise authorised under this Act 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 the National Assembly;

“examination station” has the meaning assigned by section 17;

“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, produce wares, merchandise and livestock and includes money 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 duties chargeable thereon;

“gravity” and “original gravity” have the meanings assigned by section 114;

“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 including alighting on water;

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“master”, in relation to a ship, includes any person having or taking charge of or commanding of the ship;

“Minister”, means the Minister charged with responsibility for matters relating to internal affairs “Ministry” shall be construed accordingly;

“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 27;

“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 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, hovercraft or other vessels;

“spirits”, means ethyl alcohol and includes all liquors mixed with ethyl alcohol and all mixtures compounded with or prepared from ethyl alcohol which on analysis of a sample thereof at any time is found to contain not less than two point five per cent of pure alcohol, but does not include methylated spirits or other denatured spirits, or wine, beer, cider, perry or other fermented liquors which

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not contain more than twenty per cent of pure alcohol;

“spirits manufacturer” means a person holding an excise license 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 license 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 Act, or, in the case of a ship which is not 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 82 and “warehoused” and cognate expressions shall be construed accordingly;

“wine”, includes any liquor made or sold as a description of wine or as substitute for wine and which on analysis of a sample thereof at any time is found to contain not more than twenty-four point five per cent of pure alcohol, but does not include palm wine or any other wine of a kind (produced somewhere than upon the licensed premises of a distiller for sale) which the Board accepts as produced by local methods in or about Nigeria;

PART II. - ADMINISTRATION

3. (1) The Board referred to under this Act is the Customs, Immigration and Prisons Services Board established under section 1 of the Customs, Immigration and Prisons

Services Board Act, 3600

- (2) The constitution, proceedings and functions of that Board are provided for under, sections 2 and 3 of that Act.
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.
 - (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.
 - (3) Notwithstanding the provisions of subsection (2) of this Act, the Board may, at any time and at its discretion, reverse or otherwise modify any decision of any proper officer affecting any imported, exported or excise goods, whether or not the discretion to make the decision was conferred on the officer by the customs and excise laws or whether or not the officer was authorised by the Board to make the decisions; and the reversal or modification of the decision by the Board shall have effect as if it were the original decision made in respect of the matter concerned.
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 Director shall be carried out by the Board. 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 Director or of an officer who has been authorised by the Board for the purpose of this section.
7. (1) Without prejudice to the provisions of any other Act concerning official secrets, all information and documents supplied or produced in pursuance of any requirement of the customs and excise laws shall be and shall be treated as confidential, and if any person who is or has been a member of Board or who is or has been employed in the Ministry communicates or attempts to communicate any such information or the contents of any such document to any except —
 - (a) for the purposes of the customs and excise laws; or
 - (b) as required by any other enactment; or
 - (c) as otherwise authorised by the Minister,he shall be liable to a fine of two hundred naira 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 Director but not by any other person except with the consent of the Attorney-General Federation.
- (3) A person who is or has been a member of the Board or has been employed in the Ministry, 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 Federal 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) this subsection 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 ref 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 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 N1,000 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 customs and 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 and excise laws or the detention, seizure or removal of any such thing; or
 - (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 one thousand naira 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 President may by Order designate any area in Customs Nigeria specified in the Order to be a place of arrival or departure of ships by sea for customs purposes.
- (2) Any area designated under this Section is in this Act 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 this Act shall have effect as if it were a designation of a custom 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 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) of this Act 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, 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 four hundred naira or to imprisonment for six months, or to both.
13. The Nigerian Ports Authority shall in every area designated a customs port under section 12 of this Act, provide office accommodation required by officers of the Board for the proper discharge of their functions in customs port.
14. (1) The Board may by notice in the Federal 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 Act 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 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 Act 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 two hundred naira.
15. (1) In this Act, the expression “customs airport” means an aerodrome in Nigeria for the time being designated by Order made by the Minister to be a place of landing or departure of aircraft for the purposes of the enactments relating to Customs.
- (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) of this Act, 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 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 four hundred naira, or to imprisonment for six months, or to both.
- (6) The provisions of this Act relating to aircraft shall apply in relation to any aircraft belonging to or employed the service of the Government of the Federation other than a military aircraft commanded or piloted by a person who is serving as a member of armed forces of Nigeria. In this subsection the expression “military-aircraft” has the meaning assigned by regulation 84 of the Civil Aviation (Air Navigation) Regulations.
16. The authority charged with the management and control of any airport designated a customs airport under section 15 of this Act, shall within the airport provide office accommodation required by officers of the Board for the proper discharge of their functions in the customs airport.
17. (1) The Board may, by notice in the Federal 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 Act referred to as 10 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 two hundred naira.

18. (1) The Minister 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 Act 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 Act 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 two hundred naira and any goods in respect of which the offence was committed shall be forfeited.
19. (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 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 two hundred naira.
20. (1) The Board may, by notice in the Federal 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 Act and any place so approved is in this Act 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 two hundred naira.
21. (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 in 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) of this section.
- (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 any question put to him, by an officer under section he shall be liable to a fine of four hundred naira 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) Where an officer in exercise of the power conferred by paragraph (a) of subsection (4) of this section who has boarded a ship remains there for more than

twelve hours, it shall be the duty of the master of the ship to provide that officer with free boarding and lodging.

- (6) Any goods found concealed on board the ship, aircraft or vehicle shall be forfeited.
 - (7) Where, in pursuance of any power conferred by this Act, 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 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 willfully 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 two hundred naira.
22. (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.
- (2) The person in control of an aerodrome licensed under any enactment relating to air navigation and, if so required by 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 four hundred naira.
23. (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 otherwise than as permitted in writing by the Board 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.
- (2) Any person who contravenes any instructions given under subsection (1) of this

section shall be liable to a fine of four hundred naira 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

24. The President 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.

25. (1) Subject to subsection (2) of this section, goods imported in transit or for transshipment 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 for transshipment or as stores is expressly prohibited.

(2) Where any goods imported in transit or for transshipment or as stores would, but for the provisions of subsection (1) of this section, be goods for 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 forfeited.

(3) Goods imported in transit or for transshipment shall not be entered for use in Nigeria unless written authorisation from the consignor and the consignee that the goods may be so treated are produced to the proper officer.

(4) Goods imported into Nigeria for home use shall not be entered in transit or for transshipment.

26. (1) Report shall be made in such form and manner and containing such particulars as the Board may direct of every ship and aircraft or vehicle 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 or vehicle arriving at any place in Nigeria by sea, lad 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 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 Minister 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 two hundred naira; 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 the report, 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; and if such person refuses to answer any such question or to produce any such document he shall be liable to a fine of two hundred naira.
- (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; of
- (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 two hundred naira.
- (8) The person administering the area within which the discharge of the ship, aircraft or vehicle took place or, where there is no such person, the owner of the ship, aircraft or vehicle shall deliver to the proper officer within two days of the date of completing discharge, a tally slip, giving full and accurate account of all the goods carried or unloaded from the ship, aircraft or vehicle.
- (9) The Board may, at its discretion by notice in writing, require additional information in respect of such goods in the ship, aircraft or vehicle as it may deem necessary.
- (10) If any person fails to comply with the provisions of subsection (8) of this section or fails to give the additional information required by the by the Board he shall be liable to a fine of four hundred naira.
27. (1) The importer of any goods shall deliver to the proper officer, an entry thereof in such form an manner and containing such particulars supported by documentary evidences as the Board may direct: 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 transshipment, if so eligible.
- (3) With the permission of the Board, goods maybe entered under this section prior to importation.
28. (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 Slight 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.

- (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 is correct, such entry shall, subject to the provisions of section 29 of this Act, 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 Act unless such evidence is produced to the satisfaction of the proper officer.
29. (1) Where any goods —
- (a) are entered for use in Nigeria in accordance with the provisions of section 28 of this Act; or
 - (b) having been entered for warehousing in accordance with the provisions of section 28 of this Act 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 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) of this section, 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; or
- (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.
30. 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 warehousing: Provided that any goods entered for warehousing by virtue of paragraph (b) of this section, 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.
31. (1) On the fifteenth day after the completion of discharge of the importing ship, aircraft or vehicle or at such times as the Board may direct, the proper officer shall, in respect of every ship, aircraft or vehicle, deliver to the person administering the area within which the discharge took place or, where there is no such person, to the owner of the ship, aircraft or vehicle, or his agent, a list of goods unloaded from such ship, aircraft or vehicle and not yet released by the proper officer.
- (2) On the receipt of the list specified in subsection (1) of this section, the person administering the area, or where there is no such person, the owner of the ship, aircraft or vehicle, or his agent, shall immediately transfer all such goods to the Government warehouse or to such other place as the proper officer may approve.
- (3) If any person fails to comply with the provisions of subsection (2) of this section he shall be liable to a fine of four hundred naira.
- (4) 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-four hours after such direction is given he shall be liable to a fine of fifty naira 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.

- (5) Where under subsection (1) or (4) of this section, 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.
- (6) 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 of this or any other Act 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.
- (7) In subsection (6) of this section "person responsible" means —
 - (a) 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, the person administering that area;
 - (b) in respect of any other goods the owner of the ship, aircraft or vehicle concerned.
8. Where it is necessary for the purpose of determining the amount of any duty chargeable under subsection (6) of this 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.
9. Without prejudice to the provisions of section 2 of the Customs and Excise (Special Penal and Other Provisions) Act, if any goods removed to a Government warehouse under this section are not 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 fourteen days after they have been so removed or such

longer time as the Board may in any case allow, the Board may sell them.

32. (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 Act be deemed to be carried 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) of this section, they shall be forfeited, and the master of the ship shall be liable to a fine of two hundred naira.
33. (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 in 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.
- (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 to 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) of this section, they shall be forfeited and the commander of the aircraft shall be liable to a fine of four hundred naira.
34. (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 32 or 33 of this Act 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 Act 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) Section 31(8) of this Act 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 section 31(6) of this Act.
35. (1) Where at the expiration of a period of twenty-one clear days from the date of making report under section 26 of this Act of any ship, aircraft or vehicle or, where no such report as 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 Act 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 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.
36. (1) The Minister may make regulations —
- (a) prescribing the procedure to be followed by a ship arriving at a customs port, an aircraft arriving at a of customs airport, a ship conveying goods into Nigeria goods 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 under this section or with any direction given by the Board or the proper officer pursuance of any such

regulation, he liable to a fine of two hundred naira, and any goods respect of which the offence was committed shall be forfeited.

PROVISIONS AS TO DUTY ON IMPORTED GOODS

37. (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.
- (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 94 of this Act;
 - (c) if no entry is made thereof, shall be those in force with respect to such goods at the time of their importation.
38. 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.
39. (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 —
- (a) that any duty of customs or excise with which the goods were chargeable prior to their exportation has been paid;
 - (b) that no drawback of any such duty was allowed on exportation, or that any drawback so allowed has been repaid to the Board;
 - (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) of this section 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.
40. Any goods which are on their importation permitted to be entered for warehousing shall be allowed to be warehoused without payment of duty.
41. Without prejudice to the provisions of the River Niger Transit Act and of any regulations made thereunder, where any goods are entered for transit or transshipment, 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.
42. (1) Subject to any Order made under subsection (2) of this section, where the Board is satisfied that goods are imported only temporarily and are intended to be re-exported or consumed on board the importing ship or aircraft, it may permit the goods to be delivered on importation, or to remain on board the importing ship or aircraft for re-exportation or consumption on board as the case may be, subject to such conditions as it sees fit to impose, without payment of duty.
- (2) The President may by Order declare that the provisions of subsection (1) of this section shall not apply to any goods specified in such order.
43. (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 subsection (1) or (2) of this section shall be liable to a fine of six times the value of the goods or four hundred naira whichever is the greater; and any goods used or dealt with in contravention of this section shall be forfeited.
- (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.

44. Where —

- (a) any imported goods are, apart from this section, chargeable with a duty of customs in accordance with a duty of customs in accordance with the provisions of the Customs, Excise Tariff, Etc. (Consolidation) Act provides that, subject to certain safeguards, the duty on goods of which a part or ingredient is a dutiable article or dutiable articles shall be charged as if the goods consisted wholly of that article, or of such of those articles as is chargeable with the highest rate of duty); and
- (b) it appears to the Board inequitable that the goods should be so chargeable, then, subject to the provisions of that Act —
 - (i) the goods shall be treated as comprising only those articles which form a part or ingredient of the goods and which would be chargeable with such a duty if imported separately (excluding any of them of which, in the opinion of the Board, the quantity is negligible); and
 - (ii) the amount of the duty in respect of the goods shall be the amount or aggregate amount which would have been chargeable on the article or articles taken into account in accordance with paragraph (i) of this section if it

or they had been imported separately.

45. (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 in the First Schedule to this Act, 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

46. Where —

- (a) except as provided by or under this Act 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 forfeited.

47. (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
- (b) assists or is otherwise concerned in such landing, unloading or removal; or

- (c) 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 sentenced to imprisonment for five years without the option of a fine.
- (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 sentenced to imprisonment for five years without the option of a fine.

EXPORTATION, STORES AND CLEARANCE OUTWARDS

48. The President 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;
 - (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.
49. 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 transshipment is expressly prohibited.
50. 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 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.

51. (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 shall 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, shall be so used, or that they shall 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 forfeited; and any person concerned in such exportation, loading or entering shall be liable to a fine of two hundred naira.

52. Where —

(a) any goods are entered outwards for the purpose of being exported from Nigeria; and

(b) the Department of Customs and Excise is satisfied that it is proposed to import those goods into Nigeria within such period as the Department may determine in the case of those goods; the Board may, either unconditionally or on such conditions as the Board may determine, allow the goods to be exported from and subsequently imported into Nigeria without payment of any customs duty.

53. (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 good to which section 51 of this Act 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 one hundred naira, and if the goods in respect of which the offence was committed are goods to which section 51 of this Act applies they shall be forfeited.

54. (1) Notwithstanding any other provision of this Act, 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.

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

(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 forty naira fine, shall also pay on the excess deficiency any duty chargeable on the importation of such goods.

55. (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.

(2) The Board may give directions—

- (a) as to the procedure for obtaining clearance under this section; and
 - (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 one thousand naira.
56. (1) For the purpose of the detention thereof in pursuance of any power or duty conferred or imposed by under this Act or any other enactment, or for the purpose of securing compliance with any, provision of this Act or of any other enactment, being a provision relating to the importation or exportation of goods —
- (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 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 naira.
57. (1) The Minister 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 furnished by any person conveying goods out of Nigeria by land or inland waters.
- (2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable to a fine of two hundred naira, and any goods in respect of which the offence was committed shall be forfeited.

58. (1) The Board may by notice in writing direct that either before or within such period after the clearance of any exporting ship as may be specified in the notice, the ship's master or agent shall deliver to the proper officer a full list of all cargo carried in such ship in such form and manner and with such documents and additional information as it may specify in the notice.
- (2) If any person fails to comply with any direction given by the Board under this section, he shall be liable to a fine of two hundred naira, and any goods in respect of which the offence was committed shall be forfeited.
59. (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 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.
60. The Board may, subject to conditions and restriction as I may see fit to impose, allow transit goods to be exported without payment of any export duty chargeable on such goods.
61. (1) The Minister may by regulations for the exportation and loading as stores of spirits without the payment of any excise duty chargeable on spirits apart from this section.
- (2) Regulations under this section may make different provision for different circumstances and may contain such incidental and supplemental provisions as the Minister considers expedient for the purposes of the regulations, including in particular provision for the imposition of fines in respect of offences against the regulations (not exceeding a fine of four hundred naira for each offence) and provisions for forfeitures in connection with such offences.
62. 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 Minister and duty shall be paid on the value so determined.

OFFENCES IN RELATION TO EXPORTATION

63. Where —

- (a) except as provided by or under this Act any goods chargeable with a duty on exportation are exported without payment of that duty; or
- (b) any goods are exported or loaded or 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
- (c) except as provided by or under this Act 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, goods shall be forfeited.

64. (1) If any person—

- (a) except as provided by or under this Act 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 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 imprisonment for a term five years without the option of a fine.

(2) If any person —

- (a) except as provided by or under this Act, 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;
 - (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 imprisonment for a term five years without the option of a fine.
- (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, re-loading, landing or 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 four hundred naira, whichever is the greater, and the goods shall be liable to forfeiture.

CARRIAGE OF GOODS COASTWISE

65. (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 Act be a coasting ship.
- (2) The Board may, from time to time, by notice in the Federal 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.
66. The President 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.
67. (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.
68. (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 ships or load any goods into a ship —
- (a) outside such hours as the Board may, by notice in the Federal 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, delivered to the proper officer the transire in respect of the goods to be unloaded.
69. (1) Without prejudice to any other provision of this Act, the proper officer may examine any goods carried or to be carried on a coasting ship —
- (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; and any such opening, unpacking or 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 Act 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 two hundred naira.

70. (1) If—

- (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 two hundred naira.
- (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 67 or 68 of this Act shall be forfeited.
- (3) If any goods are carried coastwise contrary to any prohibition, or are brought to any place in Nigeria for the purposes 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 one thousand naira.

ADDITIONAL PROVISIONS AS TO INFORMATION, PASSENGERS ETC.

71. (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 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 two hundred naira.

- (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 truth of the declaration, and if it is not so satisfied the goods shall be forfeited.
 - (3) Any person concerned in the exportation of any goods which are subject to any 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 four hundred naira, 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.
72. (1) Any person who has entered or is about to leave Nigeria shall declare and produce to the proper officer at such places and in such manner as the Board may direct, all goods imported or to be exported by him, shall answer all questions put to him by the proper officer with respect to such goods, and shall not remove such goods from the place of examination without the permission of the proper officer.
- (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 forfeited.

- (3) Any person who contravenes or fails to comply with the provisions of subsection (1) of this section shall be liable to a fine of six times the values of the baggage or article in respect of which the offence is committed or four hundred naira, whichever is the greater.
73. (1) The Board may give directions as to the procedure to be followed by any person leaving any customs post, customs airport or any customs area within its control going ashore or disembarking from or going on board any ship or aircraft which has arrived in Nigeria or is about to depart therefrom and as to the procedure to be followed by any person entering or leaving any customs port, customs airport or any other customs area within the control of the Board.
- (2) Any person who contravenes any direction given by the Board under this section shall be liable to a fine of one hundred naira.
74. (1) The Minister may make regulations as to the procedure to be followed by ship in chandlers going on board or disembarking from any ship in Nigeria where such boarding or disembarking is for the purpose of trade.
- (2) Without prejudice to the generality of the powers to make regulations conferred by subsection (1) of this section, regulations made thereunder may in particular —
- (a) enable the Board to specify by notice, the manner in which and the period during which any trade may be carried on on board any such ship by ship chandlers;
 - (b) provide for the inspection by officers of the Board of ship chandlers who are on board a ship for the purpose of trade;
 - (c) prescribe the form of application for and of the ship chandler's licence to be used for the purposes of this section;
- (3) Any person contravening or failing to comply with any regulation made under this section shall be liable to a fine of four hundred naira, and any goods or article in respect of which the offence was committed shall be liable to forfeiture.
75. 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 Act to be provided in respect of goods imported, exported or carried coastwise.
76. (1) The Minister 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 forty naira.
 - (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 under subsection (1) of this section, is used contrary to any regulation made under this section shall be forfeited.
 - (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 two hundred naira.
77. (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 two hundred naira or to imprisonment for two years, or to both, and any equipment or apparatus used for sending the signal or message shall be forfeited.
- (2) If, in any proceedings under subsection (1) of this section, 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 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.
78. (1) The provisions of this section shall have effect for the purposes of the customs laws.
- (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, which ever 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 for exportation of any goods from Nigeria shall be deemed to be —
- (a) where the goods are to be exported by sea or air, the time when the goods are brought to the customs area;
 - (b) where the goods are to be exported by land, the time when the goods are brought to a customs station; Provided that in the case of goods in respect of which any prohibitions 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.
79. (1) Subject to the provisions of the Nigerian Postal Services Department Act, 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 notice in the Federal Gazette direct, be accepted in place of an entry delivered under the provisions of this

Act;

- (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 there on 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 forfeited.
- (2) The President 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 Nigerian Postal Services Department Act.
80. Where, pursuant to the provisions of section 79 of this Act, officers of the Board are stationed at any post office for the examination of postal articles for the purposes of the customs laws, the Department of Posts and Telecommunications shall provide suitable accommodation for such officers for the proper discharge of their functions in that post office.

PART IV. — WAREHOUSES AND GOVERNMENT

WAREHOUSES

81. The Minister may, by notice in the Federal Gazette Goods declare what goods may be warehoused without payment of duty.

82. (1) The Board may, on application, license any building as a warehouses for the deposit of goods permitted to be warehoused 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.
- (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 fee of forty eight naira 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 four hundred naira.
- (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 four hundred naira.
- (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 four hundred naira, and, in addition thereto, to a fine of twenty naira for every day, or part of a day, during which he so uses the building, or permits it to be so used.
83. (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.

(2) The notice required to be given under subsection (1) of this section, 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.

84. (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) of this section shall be liable to a fine of two hundred naira and, in addition thereto, to a fine of twenty naira for every day, or part of day, during which such contravention continues.

85. The Board may give directions as to the times between which goods may be 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 removing them shall be liable to a fine of two hundred naira.
86. (1) On the arrival of any goods at a warehouse the warehouse keeper shall immediately report such arrival to proper officer. If the warehouse keeper fails to report the arrival of any goods he shall be liable to a fine of two naira.
- (2) Goods which are 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; and any goods warehoused in contravention of this subsection shall be forfeited.
- (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 two hundred naira.
87. (1) The proper officer may direct in what parts of a warehouse and in what manner any goods shall be deposited 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 two hundred naira.
- (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 forfeited.
88. The warehouse keeper shall produce to the proper officer on request any goods deposited in his warehouse which have not been lawfully removed therefrom; and if

he fails so to produce any such goods he shall be liable to a fine of ten naira for each container or lot not produced.

89. (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, and may permit, subject as aforesaid, the blending of spirits, oils and other goods in the warehouse and, such other similar operations as may be specified by the Board.
- (2) Any person who contravenes any condition imposed by the Board under this section shall be liable to a fine of two hundred naira
90. (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.
- (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 Act, 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.
91. Without prejudice to any other provision of this Act 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.
92. 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.
93. (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.

- (2) If any condition imposed by the Board under subsection (1) of this section is contravened the goods shall be forfeited.
94. (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) of this section, 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) of this section, 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.
95. Nothing in the customs and excise laws shall be construed as limiting to imported goods the provisions of those laws relating to the warehousing of goods.
96. 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 Act, 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.
97. (1) The 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 Act.

- (2) Such rent shall be payable while the goods are deposited as may be fixed by the Board by notice in the Federal Gazette.
- (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, guarding them as the Board sees fit; or
 - (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 Act, the goods shall not be removed from the Government warehouse until any duty chargeable thereon and any charges in respect —
 - (a) of their removal to the Government warehouse; and
 - (b) rent and expenses required to be paid under subsections (2) and (3) of this section, 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 Act sold, the proceeds of sale shall be applied in discharge of —
 - (a) firstly, any duty chargeable on the goods;
 - (b) secondly, the expense of sale;
 - (c) thirdly, any such charges as are mentioned in subsection (4) of this section;
 - (d) fourthly, any port or airport charges; and
 - (e) fifthly, the freight and any other charge and if the person who was immediately before the sale the proprietor of the goods makes application therefore within one year from the date of the sale, the remainder, if any, shall be payable to him
- (7) When the goods are under or by virtue of any provision of this Act authorised to be sold but cannot be sold for a sum sufficient to make the payments mentioned in paragraphs (a), (b) and (c) of subsection (6) of this section 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 Act, they may be disposed of in such manner as the Board may direct.)

98. (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 one thousand naira.
- (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 one hundred naira.
- (3) Any person who, except as permitted under this Act, 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 four hundred naira 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 four hundred naira, whichever is the greater, or to imprisonment for two years, or to both.

PART V. — SPIRITS

MANUFACTURE OF SPIRITS

99. 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.

100. (1) The Minister 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 Nigeria.
- (2) If any person contravenes or fails to comply with any regulation made under subsection (1) of this section, he shall be liable to a fine of two thousand naira 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 Minister may by any such regulation provide a fine of a lesser amount for any contravention of or failure to comply with that regulation.
101. 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 four hundred naira whichever is the greater, or to imprisonment for two years, or to both.
102. (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 spirits manufacturer, any excess is found, that excess shall spirits 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.
103. (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
 - (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 two thousand naira.
- (2) Where there is insufficient evidence to convict a person of an offence under subsection (1) of this section, 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 knowledge, that person shall be liable to a fine of two hundred naira.
- (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) of this section; or
 - (b) found on any premises on which such an offence has been committed,
- (4) Notwithstanding any other provision of this Act relating to goods seized as liable to forfeiture, any officer by whom any thing is seized as liable to forfeiture under subsection (3) of this section may at his discretion forthwith spill, break up or destroy that thing.
- (5) Without prejudice to any other power conferred by this Act, if an 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 anything which he has reasonable grounds to believe to be so liable.

MANUFACTURE OF METHYLATED SPIRITS

104. (1) The Board may authorise any spirits manufacturer to methylate spirits, and any person so authorised is in this Act referred to as an “authorised methylator”.
- (2) Any person who, not being an authorised methylator, methylates spirits shall be liable to a fine of two hundred naira.
 - (3) The Board may at any time for reasonable cause revoke or suspend any authorization granted under this section.

105. (1) The Minister 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 one thousand naira.
- (b) Any spirits or methylated spirits in respect of which an offence under subsection (2) of this section is committed shall be forfeited.
106. 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 105 of this Act to be kept thereof, then —
- (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.
107. (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;
 - (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 -----any such liquor or any derivative thereof has been -----; or
 - (e) except as permitted by the Board and in accordance with conditions implied 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 one thousand naira, 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.
108. The Board may, subject to such conditions as it sees fit to impose, permit spirits to be delivered for methylation without payment of duty.
109. For the purpose of sections 95 to 98 of this Act 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

110. (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 one thousand naira and all beer, worts, vessels, utensils and materials capable of being used for brewing in his possession shall be forfeited.
111. (1) The Minister 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 two hundred naira and any goods or article in respect in respect of which the offence was committed shall be forfeited.
 - (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 forfeited;

- (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 regulation made under section (111) of this Act, 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 saccharin substance, extract or syrup.
112. The Board may, subject to such conditions as it sees fit to impose, allow beer brewed in Nigeria to be delivered from the brewery of manufacture for exportation or loading as stores in accordance with the customs and excise laws, without payment of the excise duty chargeable thereon.
113. (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 recoded by the brewer in pursuance of regulations made under section (111) of this Act, 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 two hundred naira and the worts or beer in respect of which the offence was committed shall be forfeited.
- (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 hundred naira, 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 a fine of one hundred naira and the beer shall be forfeited.
 - (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 one hundred naira, and the worts or beer shall be forfeited.
 - (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.
114. (1) For the purposes of the customs and excise laws —

- (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 gravity so ascertained shall be deemed to be the true gravity of the liquid.

PART VII.—TOBACCO

115. (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 one thousand naira 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 forfeited.
116. (1) The Minister 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 four hundred naira and any goods or article in respect of which the offence was committed shall be forfeited.
- (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 forfeited.

(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.

117. (1) Subject to subsections (2) and (3) of this section, the excise duty chargeable on manufactured tobacco shall excise 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 as stores in accordance with the customs laws without payment of the excise duty chargeable thereon.

PART VIII. — OTHER GOODS SUBJECT TO EXCISE DUTY

118. This Part of this Act applies to all goods subject to a duty of excise other than spirits, beer and tobacco hydro-carbon oil.

119. (1) No person shall manufacture any goods to which this Part of this Act applies unless he holds an excise licence for that purpose.

(2) If any person manufactures any such goods otherwise than under and in accordance with an excise licence, he shall be liable to a fine of one thousand naira and any such goods manufactured by him or in his possession, and any plant materials, vessels, utensils and other articles in his possession capable of being used in the manufacture of such goods, shall be forfeited.

120. (1) The Minister may make regulations—

(a) regulating the manufacture of any goods to which this Part applies;

(b) for calculating, securing and collecting the excise duty on any such goods;

(c) for the exportation or loading of any such goods as stores in accordance with the customs laws without payment of the excise duty chargeable thereon;

(d) as to the books, accounts and other documents relating to any such goods to be kept by manufacturers.

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

PART IX. —EXCISE, LICENCES, ENTRIES, ETC. GENERAL

EXCISE LICENCES —GENERAL PROVISIONS

121. (1) Subject to the provisions of this Act, an application for an excise license relating to any premises in which any goods are manufactured, shall be in such form and shall contain such particulars as the Board may direct.
- (2) Subject as aforesaid, the Board may for reasonable cause refuse to issue any such excise licence to any person or in respect of any premises.
- (3) Where an application for an excise licence (under this or any other enactment) is approved by the Board, it shall —
- (a) in the case of an excise licence relating to any premises in which any goods to which Part VIII of the Act applies are manufactured, on payment of the sum of twenty naira by an applicant, issue the licence;
- (b) in the case of an excise licence relating to any goods other than those to which Part VIII of the Act applies, on payment by an applicant of the relevant fee prescribed, issue the licence.
- (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.
122. Without prejudice to the power contained in subsection (2) of section 124 of this Act, the Board may by notice in writing revoke or suspend any excise licence where the holder of such licence —
- (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 creditors; or
- (d) has failed to pay any excise duty at the when it was payable.
123. (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 —

- (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 disposed 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 one hundred naira, and any plant, equipment, excisable goods and materials in respect of which such offence has been committed shall be forfeited.
124. (1) The Board may, for the purpose of ensuring proper excise control, require the holder of an excise licence —
- (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 an examination or search or to perform any other of his duties at the licenced premises as the Board may direct.
- (2) If any holder of an excise license fails to comply with any requirement of subsection (1) of this section, 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 two hundred naira.
- (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 one thousand naira.
- (5) The requirements which the Board is authorised to impose on the holder of an excise licence by subsection (1) of this section, shall include the requirement to provide at his own expense and lease to the Board, on such reasonable terms as the Board may determine, living accommodation which the Board considers suitable for occupation by, and by the household of, any officer charged with duties which, in the opinion of the Board, make it desirable that he should reside on or near the premises for which the excise licence in question is granted; and the provisions of subsection (2) of this section (which provide for the revocation or suspension of an excise licence for failure to comply with a requirement made in pursuance of the said subsection (2) of this section) shall have effect accordingly.
125. (1) Every holder of an excise licence shall keep at his licenced 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 two hundred naira.
126. (1) In addition to complying with the requirements of section (125) of this Act, 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 Boards 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 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 two hundred naira.
- (2) Notwithstanding any other provisions of this Act, the powers conferred by subsection (1) of this section 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 Act to be kept by the holder of the excise licence; and
 - (b) any such matter referred to in paragraph (h) of subsection (1) of this section as the Board may require, any holder of an excise licence who without reasonable cause fails to submit such certificate of audit shall be liable to a fine of two hundred naira.
- (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 Federal Gazette, to be approved for such purposes.
127. (1) No goods subject to excise duty and which have been manufactured by virtue of any provision of the excise laws or of any regulations made thereunder, shall be removed from the premises of manufacture unless the manufacturer delivers to the proper officer an entry of the goods in such form and manner and containing such particulars as Board may direct.

- (2) Where any goods entered in accordance with subsection (1) of this section are found, whether before or after their removal from the premises of manufacture, not to correspond with the entry made thereof those goods shall be forfeited.
- (3) If any person removes or causes the removal of any manufactured goods without any entry made in accordance with subsection (1) of this section, he shall be liable to a fine of six times the value of the goods or four hundred naira, whichever is the greater.

GENERAL PROVISIONS AS TO ENTRY OF PREMISES, ETC.

128. (1) Where by or under the excise laws any person is required to make entry of any premises, plant or equipment —
- (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 two hundred naira.
129. (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.
- (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.
130. (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, be shall be liable to a fine of four hundred naira, and such plant or equipment or any goods found in any such premises or in any such article shall be forfeited.

- (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 two hundred naira

GENERAL PROVISIONS AS TO EXCISE TRADERS

131. (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 the 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.

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

132. (1) Every excise trader shall —

- (a) produce to the Board for inspection as and when required by a notice in writing served on him by the Board all invoices and other books or documents in his possession relating to any goods liable to excise duty purchased or sold by him during the period of twelve months immediately preceding the date of the service of the notice, or any part of that period specified in the notice;
- (b) furnish answers to such questions as may be put to him by the Board regarding the description, quantity, weight, volume, purchase price, selling price, consignor, consignee, destination and any other matter relating to such goods which the Board may consider reasonably necessary for the purpose of administering the excise laws;
- (c) produce to the Board such evidence as it may reasonably require in support of any answer so supplied.
- (2) If any excise trader fails without lawful excuse to comply with any of the

requirements of a notice served on him by the Board under subsection (1) of this section he shall be guilty of an offence and liable to a fine of six hundred naira.

133. (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 Federal 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 one hundred naira.
- (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 forfeited.
134. (1) Where any excise duty remains unpaid after having been demanded under section 140 of this Act, 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, sales or distribution of excisable goods found in any premises or on any lands in the use or possession such manufacturer or of any person on his behalf or in trust for him.
- (2) The authority to distrain under this section shall be in the form contained in the Second Schedule to this Act and such authority shall be a warrant and authority to levy by distress the amount of any duties due.
- (3) The President may by Order amend the Second Schedule to this Act.
- (4) 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,

- (5) The distress so taken may at the cost of the owner therefore 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 incident to the distress are not paid, the same may be sold.
 - (6) 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.
 - (7) 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.
135. (1) Where by virtue of any provision of the excise laws any goods subject to duty of excise delivered from the entered premises of a licensed manufacturer are exempted from such duty as being intended for a specific 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 for such use or purpose.
- (2) Where by virtue of any provisions of the excise laws any goods are allowed to be delivered from the entered premises of a licensed manufacturer for a specified use or purpose, or subject to a condition that they will not be sold or any like condition —
 - (a) without payment of excise duty; or
 - (b) on payment of excise 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 as aforesaid, except with the permission of the Board and after payment of the full excise duty thereon or such portion thereof as the Board may direct.
 - (3) Any person who knowingly uses or deals with any goods in contravention of subsection (1) or (2) of this section shall be guilty of an offence and shall be liable

on conviction to a fine of six times the value of the goods or four hundred naira whichever is the greater; and any goods used or dealt with in contravention of this section shall be forfeited.

- (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.

PART X. — DUTIES AND DRAWBACKS —GENERAL PROVISIONS

136. (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.

- (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 28 of this section, is deemed to be a perfect entry by virtue of that subsection.

137. (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 —

- (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 remit or repay any duty chargeable or paid thereon, but in the case of lost goods to which paragraph (a), (b) or (c) of this subsection applies only if it is satisfied that they have not been and shall not be used or consumed in Nigeria, and in the case of lost goods to which paragraph (d) of this subsection applies only if it is satisfied that they have not been and shall not be exported.
- (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 a manufacturer of any excisable goods that any materials on which a charge of duty has been made, or any goods manufactured by him have while on his entered premises —
- (a) been destroyed or become spoilt or otherwise unfit for use, and
 - (b) in the case of any such materials or goods which have become spoilt or otherwise unfit for use been destroyed with the permission and in the presence of the proper officer, any duty chargeable in respect thereof shall be remitted or repaid in such manner and at such time as the Board may determine.
138. (1) The Minister 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.
- (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 articles 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) of this section, he shall be liable to a fine of one hundred naira.

139. (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-loaded or brought back. Notwithstanding any provision of this Act relating to the re-importation 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.

140. All claims for drawback and application for over-payment or refunds of import or export duty or fee shall be made within a period of one year reckoned —

(a) in the case of drawbacks, from the date of the exportation of the relative goods or the performance of the conditions on which drawback is allowed, as the case

may be;

(b) in the case of goods exported or put on board an putting the same on board the exporting or using aircraft or ship; and

(c) in the case of overpayments and other refunds of import or export duty or fee, from the date of the over-payment or the payment of the duty or fee, as the case may be.

141. (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 four hundred naira 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 two hundred naira, whichever is the greater.

(2) Any goods in respect of which an offence under subsection (1) of this section is committed shall be forfeited. 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.

142. (1) Without prejudice to any other provision of this Act, 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.

(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 or year from the date of such short levy or erroneously 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.

143. (1) 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: Provided that the Board may determine the fractions to be taken into account of any quantity.
- (2) In all final calculations of duties, rents, drawbacks and other charges fractions of a kobo shall be disregarded.

PART XI. —GENERAL

GENERAL POWERS. AGENTS. ETC.

144. (1) Without prejudice 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.
- (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.
- (3) Without prejudice to any rights of a surety under any bond or other security taken for the purposes of the customs and 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.
145. (1) Without prejudice to any other power conferred by this Act, 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 Act 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 Act 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 forfeited, 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 four hundred naira, whichever is the greater, or to imprisonment for two years, or to both.
146. (1) An officer may at any time samples of any goods —
- (a) which he is empowered by or under Act to examine; or
 - (b) which are on premises where goods chargeable with any duty are manufactured, prepared or subject 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 manufacturer 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.
147. (1) Without prejudice to any other power conferred by this Act, where there are reasonable grounds to suspect that any thing liable to forfeiture under the customs and 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.
- (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, the provisions of subsection (1) of this section shall apply in relation to any police officer as it would apply in relation to an officer.
148. (1) Any officer who is authorised in writing by the Board to exercise the powers conferred by this subsection may, for the purpose of enforcing the customs and excise laws, at any time, on production if so required of his authority and if need be by force, enter and search any premises in respect of which he reasonably believes that a licence under the Liquor (Licensing) Act, is in force and any room or place adjacent to and communicating with the premise.
- (2) Any person who obstructs an officer acting in pursuance of subsection (1) of this section shall be liable to imprisonment for a term not exceeding two years or to a fine not exceeding one thousand naira or to both; and where a person who has committed an offence under this subsection is the manager or servant of the

holder of such license in respect of the premises in question, the holder also shall be deemed to have committed the like offence and shall be liable to be proceeded against and punished accordingly.

- (3) The provisions of section 22, 43 and 48 of the said Act (which provide for the endorsement on licences of convictions under that Act and for refusal and forfeiture of licences) shall apply in relation to a conviction under this section as they apply in relation to a conviction under that Act.
149. (1) Without prejudice to any other power conferred by this Act, where there are reasonable grounds to suspect that any vehicle or ship is or may be carrying any goods which are —
- (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 and excise laws, any officer or police officer may stop and search that vehicle or ship.
- (2) If when so required by any such 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 two hundred naira.
- (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.
150. (1) Where there are reasonable grounds to suspect that any person to whom this section applies is carrying any article —
- (a) which is chargeable with any duty which has not been paid or secure; or
 - (b) the importation or exportation of which is prohibited, any officer or 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.

151. 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 and excise matter: Provided that such approval need not be obtained for a reward not exceeding one hundred and fifty naira to a person not being a member of one of the public services of Nigeria.

152. When any goods are deposited in a customs area or in a Government warehouse under or by virtue of any provision of this Act and the Board is of the opinion that having regard to all the circumstances of the case no rent or a reduced rent shall be charged therefore, it may waive or reduce any rent payable or refund the whole or any part of any rent paid under this Act.

153. (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) of this section anything required by this Act to be done by the importer or exporter of any goods or an excise trader 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 or excise agent in accordance with regulations made under section 156 of this Act.

(3) No person shall transact any business relating to customs and excise with any officer on behalf of another person unless the first mentioned person —

- (a) is a person authorised under subsection (1) of this section; or

- (b) is a person mentioned in subsection (2) of this section.
- (4) Any person who acts in contravention of this section shall be liable to a fine of two hundred naira.
154. 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 and 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 agent shall cease to be liable under this section after one year from the date any such duty became payable or any such act fell to be performed;
 - (ii) nothing in this section shall relieve the principal from any liability.
155. Any person who authorises an agent to act for him in relation to any goods for any of the purposes of the customs and excise laws shall be liable for the acts and declarations of his agent, and may accordingly be prosecuted for any offence against the customs and excise laws committed by the agent in respect of any such goods in the same manner as if he had himself committed the offence: 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 and 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 and excise laws.
156. (1) The Minister may make regulations with respect to the licensing of customs agents and excise agents; and without prejudice to the generality of the powers conferred by this subsection, regulations may in particular provide for —
- (a) the fees to be paid and, the security to be given by such agents;
 - (b) the form of application for any such licence.
- (2) Any person contravening or failing to comply with any regulation made under this section shall be liable to a fine of four hundred naira, and any goods or article in respect of which the offence was committed shall be forfeited.
157. 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: 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 license 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 Act, no duty shall be payable on the goods by the occupier or proprietor or holder of the excise license aforesaid, and any sum paid by way of duty on those goods by any of those persons before the conviction shall be repaid.

158. (1) The person in charge of any ship, aircraft or vehicle employed in the enforcement of the customs and excise laws —
- (a) may take such ship, aircraft or vehicle to any place in Nigeria; and
 - (b) keep any 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 and 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.
159. (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 and excise laws shall be liable to a fine of two hundred naira.
- (2) Any person who fires upon any ship, aircraft or vehicle which is being used for the purpose of enforcing the customs and excise laws or by an officer while otherwise engaged in the execution of his duty shall be sentence to death.

GENERAL OFFENCES

160. If any customs and excise duty is not paid at the time when it becomes payable under any enactment by any person from whom it is due, whether or not payment of that duty has been secured by bond or otherwise, it shall be paid on demand

made by the Board either on that person personally or by delivering the demand in writing to his place of abode or business, and if it is not so paid on demand, he shall, in addition to the amount of customs and excise duty be liable to a fine equal to twice the amount thereof or six hundred naira whichever is the greater.

161. (1) If any person —

- (a) makes or signs, or causes to 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 Act to answer, being a document or statement produced or made for any purpose of customs and 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 required to be produced under subsection (1) of this section 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 Federal Government.
- (3) Without prejudice to subsection (2) of this section, where any person who commits an offence under this section does so either knowingly or recklessly, he shall be to a fine of one thousand naira or to imprisonment for two years or to both; and any goods in relation to which the document or statement was made shall be forfeited.
- (4) Without prejudice to subsection (2) of this section, where any person commits an offence under this section in such circumstances that he is not liable under subsection (3) of this section he shall be liable to a fine of six hundred naira.

162. If any person—

- (a) counterfeits or falsifies any document which is required by or under the customs and excise laws or which is used for the transaction of any business relating to customs and 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 and excise, he shall be liable to a fine of one thousand naira or to imprisonment for two years, or to both.

163. (1) If any person required by or under the customs and excise laws to provide scales for any purposes 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) of this section, or any person by whom or on whose behalf the goods are weighed, counted, gauged, 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 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 four hundred naira and any false or unjust scales and any goods in connection with which the offence was committed shall be forfeited.
- (4) In this section, the expression “scales” includes weights, measures machines or instruments.

164. Without prejudice to any other provision of this Act, if any person —

- (a) knowingly and with intent to defraud the Federal 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 of any duty chargeable thereon or of any such prohibition as aforesaid or of any provision of this Act applicable to those goods, he shall be liable to a fine of six times the value of the goods or four hundred naira, whichever is the greater, or to imprisonment for two years, or to both.

165. (1) Any —

- (a) person who, while concerned in the commission of any offence against the customs and excise laws is armed with any offensive weapon; and
- (b) person so found armed in Nigeria in possession of any goods liable to forfeiture under the customs laws, shall be liable to imprisonment for ten years

(2) If an offender under subsection (1) of this section is armed with any firearms and with such firearms causes injury to an officer he shall be sentenced to death.

(3) Any person who, while concerned in the commission of any offence against the customs and 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.

166. QAny person who assembles with two or more other persons for the purpose of contravening any of the provisions of the customs and excise laws shall be liable to imprisonment for one year.

PART XII. — FORFEITURE AND LEGAL PROCEEDINGS

FORFEITURE

167. (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 and excise laws or which such officer, police officer or other, person has reasonable grounds to believe is liable to forfeiture thereunder.

(2) Any thing seized or detained under the customs and excise laws shall forthwith be delivered into the care of the Board and, subject to the provisions of the Third Schedule to this Act, 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 Third Schedule to this Act shall have effect for the purposes of forfeiture, and all proceedings for the condemnation of any thing as being forfeited, under the customs and excise laws.

168. Where, by or under any provision of this Act, 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.

169. (1) Without prejudice to any other provision of this Act where any thing has become forfeited under the customs and 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 forfeited either at a time which it was so liable or for the purposes of the commission of the offence for which it later became so forfeited, and
 - (b) any other thing mixed, packed or found with the thing so forfeited shall also be forfeited.
- (2) Where any ship, aircraft, vehicle or animal has become, forfeited under the customs and excise laws, whether by virtue of subsection (1) of this section or otherwise, all tackle, apparel or furniture thereof shall also be forfeited.
170. (1) If any ship, aircraft or vehicle which is liable to forfeiture or inspection under the customs and 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 ship, commander of the aircraft or person in charge of the vehicle shall be liable to a fine of two hundred naira.
- (2) Where any ship liable to forfeiture or inspection under subsection (1) of this section 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.
171. 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 forfeited.
172. (1) If any part of the cargo of a ship is thrown jettisoning 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 and excise laws, the ships from which such cargo was thrown overboard or on which such cargo was staved or destroyed shall be forfeited.

- (2) For the purposes of this section, a ship shall be deemed to have been properly summoned to bring to if the ship did so by means of an international signal code or other recognized means and while flying her proper ensign
173. (1) Notwithstanding any other provision of this Act, a ship of two hundred and fifty or more tons register or an aircraft shall not be forfeited under or by virtue of any provision of this Act, unless the offence in respect of or in connection with which the forfeiture is claimed —
- (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 and 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 summons did so by means of an international signal code or other recognized 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.
174. (1) Where any ship of two hundred and fifty or more tons register or any aircraft would but for section 173 of this Act be liable to forfeiture for or in connection with any offence under the customs and 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 one hundred naira as it sees fit.
- (2) Where any ship or aircraft is liable to a fine under subsection (1) of this section but the Board considers that fine an inadequate penalty for the offence, it may take proceedings in accordance with the Third Schedule to this Act, in like manner as it might but for section 173 of this Act 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 one thousand

naira 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 one hundred naira or, as the case may be, one thousand naira, to be deposited with the Board to await its final decision or, as the case may be, the decision of 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 —
 - (i) in the case of a ship not carrying a passenger certificate, the master, a mate, the chief steward and an engineer;
 - (ii) in the case of a ship carrying a passenger certificate, the master, the purser, the chief steward and the chief engineer;
 - (iii) in the case of an aircraft, the commander, a pilot, a navigator, the chief steward and 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.
175. (1) Where, in any proceedings for the condemnation of anything seized as liable to forfeiture under the customs and 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 Act to seize or detain anything liable to forfeiture under the customs and excise laws on account of the seizure or detention of anything, 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), of this section; or
 - (b) the court is satisfied that there were reasonable grounds for seizing or detaining

that thing under the customs and 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 157 of this Act 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) of this section 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

176. (1) Whereby or under any provision of the customs and excise laws a fine or imprisonment 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 and 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) of this section, shall prevent the institution of proceedings for an offence under the customs and excise laws by or in the name of the Attorney-General of the Federation in accordance with the provisions of the Constitution of the Federal Republic of Nigeria in any case in which he thinks it proper that proceedings should be so instituted, or the continuation of proceedings so instituted.

177. Civil or criminal proceedings in a court by the Board under the customs and excise laws (including appeals arising therefrom) shall, notwithstanding anything to the contrary in any other law, take precedence over all other matters or proceedings instituted or pending before that court.

178. (1) Every offence committed under the customs and excise laws may be inquired into or tried —

- (a) in any court having jurisdiction in the place where the person charged with the

- offence resides or is found; or
- (b) in any court having jurisdiction in that part of Nigeria where the offence was committed, and every such court shall be deemed to have jurisdiction to try the offence accordingly.
- (2) Where an offence under the customs and excise laws is committed at some place on the water or in the air outside the area covered by the jurisdiction of any court in Nigeria, the offence shall, for the purpose of conferring jurisdiction, be deemed to have been committed at any place in Nigeria where the offender is found or to which he is first brought after the commission of the offence.
- (3) The jurisdiction conferred under subsection (2) of this section shall be in addition to and not in derogation of any jurisdiction or power conferred under any other enactment.
179. Where, by or under any provision of the customs and 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.
180. (1) Subject to the provisions of section 160 of the Constitution of the Federal Republic of Nigeria (which relates to the power of the Attorney-General of the Federation to institute, continue or discontinue criminal proceedings against any person in any court of law), any officer of the Department of Customs and Excise may, with the consent of the Director of that department, conduct criminal or other proceedings in respect of matters relating to customs and excise under the customs and excise laws.
- (2) As regards the conduct of proceedings under this Act (whether civil or criminal) in the Federal High Court, any reference to an officer shall be a reference to such officer who is a legal practitioner.
181. (1) Any offence under the customs and excise laws —
- (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) Notwithstanding anything in any enactment, every magistrate in any part of Nigeria shall have jurisdiction for the summary trial of any offence under the customs and

excise laws, and may impose any fine or term of imprisonment provided by the customs and excise laws for that offence.

- (3) Without prejudice to the powers of any other court of competent jurisdiction, any proceedings for condemnation under the Third Schedule to this Act or for the recovery of any duty or other sum payable under the customs and excise laws may be heard and determined, without limit of amount, by a court of summary jurisdiction.
182. (1) Where liability for any offence under the customs and 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.
- (2) In any proceedings for an offence or for the condemnation of any thing as being forfeited under the customs and 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 and excise laws a punishment is prescribed for an offence, and any person is convicted in the same proceedings or 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 and 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 he 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 and excise laws which has been committed by a body corporate is proved to have been committed with the consent of 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 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 and excise 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 78 of this Act, 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.
183. (1) Where a person suspected of fraudulent evading payment of duty due on any goods or evading a prohibition in respect thereto is detained for any period not exceeding twenty-four hours by an officer in exercise of his powers under section 8 of this Act and proceedings, whether or not a charge is preferred in respect thereof, are thereupon or thereafter compounded under the provisions of this Act, any measurements, photographs or fingerprint impressions taken under the authority of the Police Act during any such detention may be retained and kept in the custody of the police.
- (2) Accordingly, section 30 (1) of the Police Act shall in any such case be read and construed as if the proviso of that section (which requires in certain cases the disposal of measurements etc. so taken) had been omitted, so however that measurements, photographs or fingerprint impressions retained under the powers conferred by the foregoing subsection shall not be received in evidence without the consent of the judge or magistrate hearing the case, in any prosecution of a person for an offence thereafter committed otherwise than under this Act.
184. It is declared for the avoidance of doubt that, without prejudice to any right to require the statement of a case for the opinion of a superior court, a prosecutor may appeal to a superior court against any decision of a court of summary jurisdiction in proceedings for an offence under the customs and excise laws.
185. Any sum paid or recovered on account of any fine imposed under the customs and excise laws and all costs awarded in any proceedings relating to customs and 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.

186. The Board may —

- (a) without prejudice to the provisions of section 160 of the Constitution of the Federal Republic of Nigeria (which relates to the power of the Attorney-General of the Federation to institute, continue or discontinue criminal proceedings against any person in any court of law) and subject to such directions whether general or special as may be given by the Attorney-General of the Federation, stay or compound any proceedings for an offence or for the condemnation of anything forfeited under the customs and excise laws; or
- (b) without prejudice to the generality of section 5 of this Act and subject to such directions whether general or special as may be given by the Minister, restore anything forfeited or seized under the customs and excise laws.

187. (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 evidences to the transactions to which it refers, copies thereof or of extract therefrom certified by the Board or the proper officer shall be admissible for that purpose, without production from the original.

- (2) In any proceedings under the customs and 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 Commonwealth country, or of any Nigerian Consul or, Vice-Consul in any foreign country, shall be sufficient evidence of the matters therein stated unless the contrary be proved.

188. (1) An averment in any process in proceedings under the customs and 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 and 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 and 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 is proved 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, or having been commenced by the police, are continued by the Board or an officer, the burden of proof shall lie upon the other party to the proceedings.
189. If in any proceedings under the customs and excise laws the question arises whether any person is an officer, his own evidence thereof shall be deemed sufficient unless contrary be proved.
190. In any prosecution for an offence under the customs and 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.

PART XII. — MISCELLANEOUS

191. The Sales by Auction Act shall not apply to sales under the customs and excise laws when conducted by an officer authorised by the Board to conduct such sales.

192. Where a claim is made to the Board for the repayment of any sum in respect of an amount paid by way of duty in excess of the amount chargeable in respect of that duty, the Board may if it thinks fit require the claimant to defray, in accordance with such reasonable scales as the Board may determine, the administrative expenses incurred by the Board in connection with the repayment.
193. (1) All orders, regulations, directions, terms, conditions, restrictions or forms having effect immediately before the commencement of this Act under any enactment repealed by this Act relating to any matter with respect to which the President, the Minister or the Board has under this Act power to make orders or regulations or to give directions or impose terms, conditions or restrictions shall, unless and until revoked or varied as the case may be, by the President, the Minister, or by the Board and so far as is not inconsistent with the provisions of this Act, 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 President, the Minister or any officer under any Act repealed by this Act and in force immediately before the commencement of this Act shall have effect as if made, granted or given by the Federal Civil Service Commission, the Board or the Director as the case may be, under the corresponding provisions of this Act.
- (3) Any document referring to any Act repealed by this Act shall, unless the contrary intention appears, be construed as referring to the corresponding provision of this Act.
194. (1) The President may make regulations or the establishment of a Customs and Excise Preventive Service and Customs and the terms and conditions of service therein.
- (2) Members of the Preventive Service established in accordance with regulations made under subsection (1) of this section 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.
- (3) During the period of any such secondment for training a member of the Preventive Service shall for the purposes of discipline, rank and training in accordance with the Police Act and the Police Regulations, be deemed to hold the rank of a 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, and, subject to

any necessary delegation by the Federal Civil Service Commission, shall be liable to be dealt with by a superior officer accordingly save that any punishment of dismissal which may be imposed under such Act 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).
195. (1) Notwithstanding anything in any other enactment, it shall be lawful for any member of the Customs Preventive Service not below the rank of Assistant Superintendent to have firearms and ammunition in his possession or under his control on such occasions as may be specified by regulations.
- (2) Provisions shall be made by regulations for the safe custody of firearms and ammunition provided in pursuance of subsection (1) of this section.
 - (3) The authorisation to possess and control arms and ammunition given under subsection (1) of this section members of the Customs Preventive Service not below rank of Assistant Superintendent shall extend to officers that service not below the rank of Senior Preventive Officer, and to members of that service below that rank when, but only when, they are acting under the personal supervision of such an officer.
 - (4) For the purposes of sections 194 and 195 of this Act — “ammunition” and “firearms” have the same meaning as in the Firearms Act. “Preventive Service” means the Customs and Excise Preventive Service established by regulations made under section 194 of this Act. “regulations” means regulations made under section 194 of this Act.

FIRST SCHEDULE VALUE OF IMPORTED GOODS

1. (1) The value of any goods imported for use in Nigeria shall be taken to be the normal price, that is to say, the price which, in the opinion of the Board such goods would fetch at the time when the duty becomes payable on a sale in the open market between a buyer and a seller acting independent of each other.

- (2) The normal price of any goods so imported 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 into Nigeria;
 - (b) that the seller shall bear all costs, charges and expenses incidental to the sale and to the delivery of the goods at the port or place of importation into Nigeria which are hence included in the normal price;
 - (c) that the buyer shall bear any duties or taxes chargeable in Nigeria, which are hence not included in the normal price, and
 - (d) that the sale is a sale of the quantity to be valued.
- (3) Where imported goods are the subject of a bona fide sale, the Board may use the price paid or payable as a basis for valuation of the normal price but the Board may—
- (a) take measures aimed at preventing the evasion of customs duty by means of fictitious contracts or prices; and
 - (b) make such adjustments of that price as may be considered necessary on account of circumstances of the sale which differ from those envisaged in the definition of value in sub-paragraph (1) of this paragraph.
- (4) Adjustments mentioned in sub-paragraph (3) (b) of this paragraph refer particularly to —
- (i) costs, charges and expenses mentioned in sub-paragraph (6) of this paragraph;
 - (ii) discounts or other reduction in price granted in favour of sole agents or sole concessionaires; or
 - (iii) any abnormal discounts or other reduction from other competitive price.
- (5) Where the determination of value or of the prices paid or payable depends upon factors which have been expressed in the currency of another country, such foreign currency shall be converted into the currency of Nigeria at the current official rate of exchange in Nigeria.
- (6) The “costs, charges and expenses” referred to in paragraph 1(2) (b) of this Schedule include, inter alia, any the following —
- (a) carriage and freight;
 - (b) insurance;
 - (c) commission;

- (d) brokerage;
 - (e) all other costs, charges and expenses of drawing up outside Nigeria documents incidental to the importation of the goods into Nigeria, including consular fees, duties and taxes applicable outside Nigeria, except from those which the goods have been exempted or have been or shall be relieved by means of a refund;
 - (f) cost of containers (excluding those which are treated as separate articles for the purpose of levying duties of customs) and cost of packing (whether for labour, material or otherwise); and
 - (g) loading charges.
2. (1) For the purpose of this Schedule, a sale in the open market between a buyer and a seller acting independently of each other presupposes—
- (a) that the price is the sole consideration;
 - (b) that the price is not influenced by any commercial or other relationship, whether by contract or otherwise, between seller and any person associated in business with him and the buyer or any other 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 any subsequent resale, use or other disposal of the goods shall accrue either directly or indirectly to the seller or any person associated in business with him;
- (2) 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 party has an interest in the business or property of both of them.
3. (1) When the imported goods to be valued —
- (a) are manufactured in accordance with any patented invention or are goods to which any protected design has been applied; or
 - (b) are imported under a foreign trade mark, or
 - (c) are imported for sale, use or other disposal under a foreign trade mark; the normal price shall be determined on the assumption that it includes the value of the right to use the patent, design or trade mark in respect of the goods.
- (2) The provisions of subparagraph (1) of this paragraph shall apply to goods imported for sale, use or other disposal, after further manufacture, under a foreign trade mark.

- 3. A trade mark shall be treated as a foreign trade mark if it is the mark of —
 - (a) any person by whom the goods to be valued have been grown, produced, manufactured, offered for sale or otherwise dealt with outside Nigeria; or
 - (b) any person associated in business with any person referred to in sub-paragraph (a) of this paragraph; or
 - (c) any person whose rights in the trade mark are restricted by an agreement with any person referred to in sub-paragraph (a) or (b) of this paragraph.
- 4. The provisions of this Schedule shall apply to the valuation of all goods subject to customs declaration, including duty-free goods and goods liable to specific customs duties.
- 5. The Minister may by order published in the Federal Gazette amend any provision of this Schedule as he may deem fit.

SECOND SCHEDULE

FORM OF WARRANT OF DISTRESS

To

The Customs, Immigration and Prisons Services Board, by virtue of the powers vested in it by section 134 of the Customs and Excise Management Act, hereby authorises you to collect and recover the sum of due for excise duty from manufacturer, 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 and other lands 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 of 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 Customs, Immigration and Prisons Services Board at

....., this day of, 19

Collector (or as the case may be)

THIRD SCHEDULE PROVISIONS RELATING TO FORFEITURE

NOTICE TO SEIZURE

1. The Customs, Immigration and Prisons Services Board shall give notice of the seizure of any thing as forfeited and of the grounds therefore 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 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 of this Schedule, 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 Federal Gazette.

NOTICE OF CLAIM

3. Any person claiming that any thing seized as forfeited 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 of this Schedule 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 his 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 of this Schedule, 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 of this Schedule, 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 purpose 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 duty authorised officer of that body;
 - (b) where the owners are in partnership, any one of those owners;
 - (c) where the owners are any numbers of persons exceeding five, not being in partnership, any two of those persons on behalf of their co-owners.

POWER TO DEAL WITH SEIZURES BEFORE CONDEMNATION, ETC.

15. Where any thing has been seized as forfeited, 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 as 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 anything 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 of this Schedule; or

THIRD SCHEDULE —continued

- (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 sub-section (1) of this paragraph, he shall not be entitled to maintain any action on account of the seizure, detention, sale or destruction of the thing.

be converted to the metric system of measurement when intended to be applied.

BREWING REGULATIONS ARRANGEMENT OF REGULATIONS

REGULATION

1. Short title.
2. Effect of these Regulations.
3. Entry of premises.
4. Placing of vessels.

5. Brewing book.
6. Alteration in brewing book.
7. Notice of brewing.
8. Brewing.
9. Brews to be kept separate.
10. Entry of sugar-store, etc.
11. Possession of sugar.
12. Excise duty.
13. Ascertainment of worts.
14. Board may permit deviation.

BREWING REGULATIONS

under section 111

Commencement: 1st April, 1959

A—GENERAL

1. These Regulations may be cited as Brewing Regulations.
2. These Regulations shall have effect as if priming and colouring solutions were worts.

B—ENTRY OF PREMISES AND VESSELS

3. No brewer shall begin to brew beer until he has made entry, in accordance with the Act, of all premises, rooms, places and vessels intended to be used by him for such purpose.
4. All mash tuns, underbacks, worts receivers, coppers, heating tanks, coolers, collecting and fermenting vessels or other vessels used for the brewing of beer shall be so placed and fixed as to admit at all times of the contents being accurately ascertained by gauge or measure, and shall not be altered in shape, position or capacity without fourteen days notice in writing to the proper officer.

C—BREWING BOOK

5. Every brewer shall provide a brewing book in the form prescribed by the Board, and shall —
 - (a) keep the book in such part of his entered premises as the Board may require, available at all times for inspection by an officer, and shall permit an officer at any time to inspect it and make extracts therefrom;
 - (b) enter separately in the book in the appropriate column the quantities of material

which he intends to use in his next brewing and also the day and hour when such materials are to be used;

- (c) make such entry, so far as respects the day and hour of brewing, twenty-four hours at the least before he shall begin to brew and, so far as respects the quantities of materials, two hours at the least before the hour entered for their use;
 - (d) two hours at the least before the hour entered for brewing, enter in the book the time when all the worts will be drawn off the grains in the mash tun and the time when the worts shall be removed from the worts receiver to the fermenting or collecting vessels;
 - (e) within two hours of the worts being collected in the collecting or fermenting vessels, enter in the book the particulars of the quantity and gravity of the worts produced from each brewing, and also the description and number of the collecting or fermenting vessel or vessels into which the worts have been conveyed. Should the process of brewing adopted be such that it is inconvenient to take account of the quantity of worts in any collecting or fermenting vessels, then at least two hours before the worts are removed from the worts receiver to the collecting or fermenting vessel or vessels enter in the book the particulars of the quantity and gravity of the worts produced from each brewing, and also the description and number of the collecting or fermenting vessel or vessels into which such worts shall be conveyed;
 - (f) if fermentation has commenced in any worts before he has entered the quantity and gravity thereof in the book, enter the true original gravity of such worts before fermentation;
 - (g) enter separately in the book in the appropriate column the quantity of water he intends to add to the brewed wort at any stage of the brewing;
 - (h) at the time of making any entry, insert the date and hour when such entry was made.
6. A brewer shall not, without the permission of the proper officer, alter any entry in the brewing book.
7. A brewer shall, if so required by the Board, send notice in writing to the proper officer forty-eight hours before a brewing is to take place.

D—BREWING OPERATIONS

8. (1) All grains in the mash tun shall be kept untouched for the space of one hour after the time entered in the brewing book as the time for the worts to be drawn off, unless the proper officer has attended and taken account of such grains.
- (2) All worts shall be removed successively, and in the customary order of brewing, from the mash tun to the underback and thence to the coppers, coolers and collecting and fermenting vessels, and shall not be removed from the last mentioned vessels until after the expiration of twenty-four hours from the time at which the whole of such worts shall have been collected in such vessels, unless in the meantime the proper officer shall have attended and taken an account of such worts.
- (3) When worts shall have commenced running into a collecting or fermenting vessel, the whole of the produce of that brewing shall be collected within twelve hours.
9. (1) Every brewer shall keep the total produce of a brewing separate from the produce of any other brewing for the space of twenty-four hours, unless an account of the first mentioned brewing is sooner taken by the proper officer.
- (2) A brewer shall not mix the produce of one brewing with that of any other brewing unless he has given twelve hours previous notice in writing to the proper officer, and he shall specify in writing the quantity and gravity of the worts when mixed, but a brewer having weak worts of an original gravity not exceeding 1025 degrees may, if he thinks fit, reserve them for mixing with the worts of his next brewing, but in such case he shall keep all such weak worts in the coppers, heating tanks or other vessels entered for the purpose.
- (3) Whether or not fermentation has ceased, a brewer shall not transfer a brewing from one fermenting vessel to another fermenting vessel unless he has given twelve hours previous notice in writing to the proper officer.

E—SUGAR

10. (1) Every brewer who shall use any description of sugar or saccharine substance, extract or syrup (hereinafter referred to as “sugar”) in the brewing of beer shall, before he begins to store or use the same make entry of a room on his premises (hereinafter called the “sugar store”) for the purpose of storing such sugar.
- (2) A brewer shall not receive on the entered premises any sugar unless it is accompanied by an invoice from the supplier thereof, showing the marks on each package and the particulars of the description, and the weight or quantity of the

contents.

- (3) All sugar received on the entered premises shall be immediately deposited in the sugar store and shall not be removed therefrom except for the purpose of being used in brewing in accordance with an entry in the brewing book kept under regulation 5 of these Regulations.
 - (4) Accounts may be taken, as the Beard may direct, of any description of sugar received by a brewer on the entered premises, and any brewer to whom the Board shall give notice in writing that such accounts shall be taken, shall deliver to the proper officer all sugar of each and every description on the entered premises, and every invoice relating thereto, and such brewer shall thereafter and until further notice deliver to the officer all invoices relating to sugar of every description subsequently received on the entered premises.
11. A brewer shall not have any sugar in his possession elsewhere than in the sugar store, mash tun or other vessel entered for dissolving sugar, or in the course of removal thereto.

F—CHARGE OF EXCISE DUTY ON BEER

12. (1) The excise duty in respect of beer brewed by a brewer shall be charged and paid in accordance with the following provisions of this regulation.
- (2) In respect of each brewing, duty shall first be charged by reference to the quantity and original gravity of the worts produced, as recorded by the brewer in pursuance of regulation 5 of these Regulations or as ascertained by the proper officer, whichever quantity and whichever gravity is the greater.
 - (3) There shall be ascertained in respect of each brewing —
 - (a) the quantity of worts of an original gravity of 1055 degrees which is the equivalent of the worts produced; and
 - (b) the quantity of worts of that gravity deemed to have been brewed from the material used calculated in accordance with regulation 13 of these Regulations; and if the quantity mentioned in paragraph (b) of this regulation, less four per cent, exceeds the quantity mentioned in sub-paragraph (a) of this paragraph, duty shall in addition be charged on the excess.
 - (4) In respect of accidental loss and waste as arises in the brewing of beer, a deduction of six per cent shall be made from the quantity of worts on which duty is to be charged.

- (5) For the purpose of paragraph (3)(a) of this regulation, the equivalent therein mentioned shall be taken to be the quantity of the worts produced —
 - (a) multiplied by the number less 1,000 of the degrees representing their original gravity; and
 - (b) divided by fifty-five.
 - (6) If at any time while any worts are in the collecting or fermenting vessels at a brewery the original gravity of the worts is found to exceed by five or more degrees the gravity recorded by the brewer in pursuance of regulation 5 of these Regulations or that ascertained by the proper officer, those worts may be deemed to be the produce of a fresh brewing and charged with duty accordingly.
 - (7) Subject to paragraph (8) of this regulation, the amount payable in respect of duty shall become due immediately the worts are collected in a storage vessel already for bottling.
 - (8) The Board may cause the charge to be made up at the close of each month in respect of all the brewing during that month and, in that case, the aggregate of the quantities of the worts deemed to have been brewed from the material used shall be treated as worts produced or deemed to have been brewed in one brewing, and the Board may, if it thinks fit, allow payment of the duty to be deferred upon such terms as it sees fit but so that the date of payment shall not be later than the 21st day of the month next following that in which the duty was charged.
13. (1) For the purpose of ascertaining the quantity of worts of an original gravity of 1055 degrees deemed to have been brewed from the materials used, a brewer shall be deemed to have brewed thirty-six gallons of worts of the said gravity for every unit of materials recorded by him in pursuance of regulation 5 of these Regulations or used by him in any brewing.
- (2) For the purpose of paragraph (1) of this regulation, the expression “unit of materials” means —
 - (a) eighty-four pounds weight of malt or corn if any description; or
 - (b) fifty-six pounds weight of sugar; or
 - (c) a quantity of malt, corn and sugar or any two of those materials, which by relation to sub-paragraphs (a) and (b) of this paragraph is the equivalent of either of the quantities mentioned in those paragraphs.
 - (3) Where any materials used for brewing by the brewer are proved to the satisfaction

of the Board to be of such description or nature that some deduction from the quantity deemed (CAP.84 3713 to have been brewed should be made, the Board shall make such a deduction from that quantity as will in its opinion afford just relief to the brewer.

- (4) In paragraph (2) of this regulation, the expression “sugar” includes —
- (a) any saccharine, substance, extract or syrup;
 - (b) rice;
 - (c) flaked maize and any other description of corn which in the opinion of the Board is prepared in a manner similar to flaked maize;
 - (d) any, other material capable of being used in brewing except malt or corn, and the expression “corn” in that subsection means corn other than corn included in the foregoing definition of sugar.

G —BOARD’S DISCRETIONARY POWER IN SPECIAL CIRCUMSTANCES

14. Notwithstanding anything contained in these Regulations, the Board may permit such deviation from the customary operations in the course of brewing and the keeping of the brewing book as it may consider necessary to meet the exigencies of any case to which these Regulations may not be conveniently applicable.

DRAWBACK (CUSTOMS) REGULATIONS under section 137 Commencement: 1st April, 1959

PART I —GENERAL

1. (1) These regulations may be cited as the Drawback (Customs) Regulations.
- (2) This part of these Regulations shall apply in relation to the grant of a drawback of customs duties paid on the importation of any goods, Part II in relation to the grant of a drawback of customs duties paid on the importation of goods which are subsequently exported in the same state as that in which they were imported, and Part III in relation to the grant of a drawback of customs duties paid on the importation of goods which are used in any process of manufacture in Nigeria.
2. (1) In these Regulations — “exportation” includes putting on board a foreign-going ship or aircraft for use as stores; “imported in bulk in its application to aviation and motor spirit and refined petroleum illuminating oil means imported in receptacles having capacities not less than those specified in any regulations made from time to time under the Petroleum Act relating to the importation of petroleum in bulk;

“manufacture” includes processing and assembly.

(2) For the purpose of these Regulations goods shall be regarded as having been used in manufacture, if they have formed part of the raw material on which the process of manufacture has been carried out, and not otherwise.

3. (1) It shall be a condition of the granting of any drawback in respect of any goods —
- (a) that at the time of importation the goods are completely enclosed in packages to the satisfaction of the proper officer or if not so enclosed consist of identifiable single units or if in bulk are capable of measurement or identification;
 - (b) that if in regard to any particular description of goods or any particular consignment the Board so directs each package or unit on importation shall prior to delivery be marked or secured by the importer and shall be kept so marked and secured;
 - (c) that the person presenting the goods for examination shall furnish the proper officer with such samples as he requires for purposes of test or otherwise and duly assist such officer in examining and taking an account of such goods.
- (2) It shall be a further condition of the granting of any drawback on any goods, where the drawback is claimed on the exportation of such goods —
- (a) that the goods are not prohibited by law from being exported;
 - (b) that perfect entry of the goods shall have been made at importation and that such other documents shall have been submitted with the entry as the Board may from time to time direct;
 - (c) that the goods shall have been duly produced to the proper officer at the approved place of examination prior to loading and also, if the proper officer so requires, on board the aircraft, ship or vehicle on which they were to be exported;
 - (d) that the goods shall have been conveyed direct and without delay from the place of examination on to the aircraft, ship or vehicle in which they were to be exported: Provided that in his discretion the proper officer may allow goods to remain in official custody for a reasonable period at the risk and expense of the exporter in which case drawback shall not be allowed unless thereafter the goods are conveyed direct and without delay after receiving the permission of the proper officer from the place of deposit on to the aforementioned aircraft, ship or vehicle;

- (e) that the person claiming drawback shall have given due notice of his intention to ship the goods and shall ship them under the direction of an officer after entering them in accordance with form C, 2; and
 - (f) that if the proper officer so requires the person claiming drawback shall produce within the time allowed by the Board a certificate in respect of the landing of such goods as are entered for exportation issued by the competent authority at the port of place of discharge.
4. (1) No drawback shall be paid in respect of any goods —
- (a) where in its discretion the Board considers that the value of the goods has on account of deterioration or any other cause whatsoever substantially depreciated since the importation thereof; or
 - (b) where goods other than aviation spirit, motor spirit and refined petroleum illuminating oil imported in bulk are exported or used as prescribed in column 2 of the Schedule to these Regulations after the expiration of two years from the date of the inward report of the aircraft, vessel or vehicle at the port or place where goods were first imported into Nigeria.
- (2) No drawback shall be paid in respect of any exported —
- (a) where the goods are exported by inland water or overland otherwise than by air:

〈부록 IV〉 SONCAP 증명신청서

Request for Certificate of Conformity*

*Request for Technical Inspection Report
*Request for Certificate of Inspection

RFI-

For Intertek Use Only

IMPORTANT: The quality and completeness of the documentation submitted by the Applicant directly influences the time and cost of processing the certification request. This form must be completed in **FULL**. Applications will not be processed without all of the information completed. If more space is needed, additional sheets may be attached.

TYPE OF APPLICATION			
<input type="checkbox"/> SINGLE SHIPMENT	<input type="checkbox"/> *MULTIPLE SHIPMENTS	VALID FROM:	VALID TO:
NOTE: *This option is only VALID for regular exporters having frequent shipments of the same products. This RFC can be used for multiple shipments of the same products within the validity period indicated. Validity period shall not exceed one year in all cases.			
SERVICES REQUESTED			
<input type="checkbox"/> ALGERIA	<input type="checkbox"/> BOTSWANA	<input type="checkbox"/> EGYPT	<input type="checkbox"/> ETHIOPIA
<input type="checkbox"/> KENYA	<input type="checkbox"/> KSA	<input type="checkbox"/> KUWAIT	<input type="checkbox"/> NIGERIA
<input type="checkbox"/> RUSSIA	<input type="checkbox"/> TANZANIA	<input type="checkbox"/> UGANDA	<input type="checkbox"/> OTHERS, (Please Specify):
<input type="checkbox"/> GABON	<input type="checkbox"/> QATAR		
APPLICANT TYPE			
<input type="checkbox"/> TRADER	<input type="checkbox"/> MANUFACTURER	<input type="checkbox"/> THIRD-PARTY LOGISTICS	
<input type="checkbox"/> AUTHORIZED DEALER	<input type="checkbox"/> AUTHORIZED DISTRIBUTOR	<input type="checkbox"/> OTHERS, (Please Specify):	
EXPORTER (APPLICANT) DETAILS			
COMPANY NAME:			
TRADE LICENCE NO: <small>For KSA Shipments only</small>	EXPIRY DATE:		
ADDRESS:			
CONTACT PERSON:	E-MAIL:		
TELEPHONE:	FAX:		
IMPORTER DETAILS			
COMPANY NAME:			CUSTOMS DEALER NO.: <small>For EGYPT Shipments Only</small>
TRADE LICENCE NO: <small>For KSA Shipments only</small>	EXPIRY DATE:		
ADDRESS:			
CONTACT PERSON:	E-MAIL:		
TELEPHONE:	FAX:		
SHIPMENT DETAILS			
<i>SHIPMENT LOCATION WHERE GOODS ARE AVAILABLE FOR INSPECTION IF DIFFERENT FROM EXPORTER'S DETAILS</i>			
SITE NAME :			
ADDRESS:			
CONTACT PERSON:	E-MAIL:		
TELEPHONE:	FAX:		
SHIPMENT REFERENCE, IF AVAILABLE			
PROFORMA INVOICE:	PROFORMA INV. DATE:	IDF NO.:	
L/C NO.:	FORM M NO.:	BL OR AWB NO.:	
<small>For ALGERIA Shipments Only</small>	<small>For NIGERIA Shipments Only</small>		
PAD NO.:	OTHERS, (Please Specify):		
<small>For TANZANIA Shipments Only</small>			
SHIPMENT REFERENCE, IF AVAILABLE			
PROFORMA INVOICE:	PROFORMA INV. DATE:	IDF NO.:	
L/C NO.:	FORM M NO.:	BL OR AWB NO.:	
<small>For ALGERIA Shipments Only</small>	<small>For NIGERIA Shipments Only</small>		
PAD NO.:	OTHERS, (Please Specify):		
<small>For TANZANIA Shipments Only</small>			
SHIPMENT DELIVERY			
PORT OF LOADING:	PORT OF DISCHARGE:		
VESSEL NAME:	COUNTRY OF SUPPLY:		
GOODS AVAILABILITY DATE:	EXPECTED SHIPMENT DATE:	GROSS CONSIGNMENT WEIGHT	
GOODS CONDITION : <input type="checkbox"/> NEW <input type="checkbox"/> SECOND HAND / USED	FULL/PARTIAL DELIVERY :	<input type="checkbox"/> FULL	<input type="checkbox"/> PARTIAL
MODE OF TRANSPORT: <input type="checkbox"/> AIR <input type="checkbox"/> SEA <input type="checkbox"/> ROAD <input type="checkbox"/> RAIL <input type="checkbox"/> OTHERS, (Please Specify):			
MODE OF SHIPMENT:	CONTAINERS		
<input type="checkbox"/> FCL <input type="checkbox"/> LCL	<input type="checkbox"/> TRAILERS <input type="checkbox"/> TRUCKS <input type="checkbox"/> BULK <input type="checkbox"/> TANKERS	<input type="checkbox"/> OTHERS, (Please Specify):	
QUANTITY (NUMBERS)			

Request for Certificate of Conformity*

*Request for Technical Inspection Report
 *Request for Certificate of Inspection

DOCUMENTS ATTACHED TO THIS APPLICATION	
<input type="checkbox"/> PROFORMA INVOICE	<input type="checkbox"/> PACKING LIST
<input type="checkbox"/> B/L & AWB	<input type="checkbox"/> TEST REPORTS
<input type="checkbox"/> L/C	<input type="checkbox"/> PHOTOGRAPHS OF PRODUCTS
<input type="checkbox"/> REGISTRATION/LICENSE (SR/SORTER/PC)	
<input type="checkbox"/> QMS CERTIFICATES (eg ISO 9001, ISO 14001, ISO 22000)	
<input type="checkbox"/> OTHERS, (Please Specify):	

PAYMENT DETAILS RESPONSIBLE PARTY WHO WILL BE PAYING FOR THE SERVICES APPLICANT WILL RECEIVE	
PAYMENT-IN-CHARGE:	<input type="checkbox"/> FREIGHT FORWARDER
	<input type="checkbox"/> TRADER
	<input type="checkbox"/> THIRD PARTY LOGISTICS
	<input type="checkbox"/> MANUFACTURER
	<input type="checkbox"/> OTHERS, (Please Specify):
COMPANY NAME:	
ADDRESS:	
CONTACT PERSON:	EMAIL:
TELEPHONE:	FAX:
PAYMENT TYPE:	INTERTEK CREDIT REF. NO.:
<input type="checkbox"/> CASH	<input type="checkbox"/> CREDIT
ADDRESS WHERE INVOICE TO BE SENT	
CURRENCY TO BE USED FOR INVOICES	
<input type="checkbox"/> USD	<input type="checkbox"/> JPY
<input type="checkbox"/> GBP	<input type="checkbox"/> INR
<input type="checkbox"/> EUR	<input type="checkbox"/> CNY
<input type="checkbox"/> OTHERS, (Please Specify):	

REMARKS AND COMMENTS
<p>IN GENERAL, ALL IMPORTED GOODS SUBJECT TO SPECIFIC PROGRAMME REQUIREMENTS MAY BE SUBJECTED OR RANDOMLY SELECTED FOR A SECONDARY INSPECTION AND TESTING FOR BOTH SECURITY AND TRADE COMPLIANCE PURPOSES AT THE CUSTOMS TERRITORY. INTERTEK PERFORMS THE EVALUATION OF CONFORMITY BASED ON A RANDOM SAMPLING OF YOUR PRODUCTS AND ON TESTING OF LIMITED PARAMETERS THROUGH A RISK ASSESSMENT APPROACH. THIS, BY SIGNING THIS REQUEST FORM, YOU TAKE YOUR OWN RESPONSIBILITY AND COMMIT TO FULFILL THAT YOU ARE AWARE OF THE CUSTOMS LEGISLATIVE AND REGULATORY REQUIREMENTS GOVERNING THE IMPORT OF YOUR PRODUCTS.</p>

DECLARATION	
<p>I/WE DECLARE THAT ALL PRODUCTS LISTED ON THIS APPLICATION ARE NOT AFFECTED BY ANY PRODUCT RECALLS NOR THESE ARE SUBSTANDARD OR COUNTERFEIT, TO THE BEST OF OUR KNOWLEDGE. I/WE ALSO DECLARE UNDER OUR OWN RESPONSIBILITY THAT THE PRODUCTS LISTED IN THIS APPLICATION TO WHICH THIS DECLARATION OF CONFORMITY RELATES, SATISFY THE REQUIREMENTS OF THE STANDARDS AND OTHER NORMATIVE DOCUMENTS APPLICABLE FOR THE GOODS FOR EXPORT. I/WE CONSENT TO INTERTEK'S TERMS AND CONDITIONS AND THE REQUIREMENTS STATED HEREIN, WHICH FORM AN INTEGRAL PART OF THIS APPLICATION. I/WE ALSO AGREE TO SHARE ANY OF THE DATA, RESULTS AND DOCUMENTATION GATHERED AND GENERATED DURING THE PERFORMANCE OF THIS SERVICE WITH THE CONCERNED AUTHORITIES</p>	
NAME:	SIGNATURE:
POSITION:	DATE:

SUBMISSION OF THIS APPLICATION CONFIRMS CONSENT TO THE TERMS SET OUT BELOW

- Unless otherwise explicitly agreed between the parties in writing, any Certificate or report issued in response to this application is issued strictly subject to Intertek's General Terms and Conditions, a copy of which is available from our nearest Country Office or at our website: <http://www.intertek.com/terms>.
- Intertek represents and warrants that any Certificate or report issued in response to this RFC is issued in good faith and in the reasonable belief that it has authority to do so from the respective authorities or within the provisions of relevant decrees issued by them.
- The Request for Certification (RFC) sets out the entire agreement and understanding between the parties in relation to its subject matter. The Exporter acknowledges that, in submitting the RFC, it has not relied on any oral or written representation, warranty, or other assurance (except as provided for or referred to in this RFC) and waives all rights and remedies which might otherwise be available to it in respect thereof, provided always, that nothing in this clause limits or excludes any liability for fraud.
- Inspection Auditors and/or Observers from the Country Office are to be allowed access to the Exporter's inspection site without prior notice for the purpose of ensuring that a recently performed inspection has been correctly conducted. The Auditors and/or Observers are authorized by the Country Office to amend or overturn the inspection outcome if the result of the audit supports this action. In their course of action, inspection Auditors and/or Observers will not hamper or hinder the export process.
- In the event of conflict between the Exporter and an Approved Laboratory relating to the testing of the products, the dispute shall be resolved by the two parties, without involvement or responsibility on the part of the Country Office (CO), Registration and Licensing Centre (RLC), Centre of Technical Expertise (CTE) or Programme Management (PM). PM shall be informed of such dispute to allow a reassessment of the laboratory's approval status to be made if warranted.
- In the event of conflict between the Exporter and any of the COs, RLCs or CTEs relating to the inspection, evaluation, licensing, registration or certification of the regulated products, the Exporter shall be entitled to submit a complaint to the CO, RLC or CTE. If no agreement can be reached, the exporter is entitled to submit an appeal to the Programme Management within two (2) weeks from the date of submission of the complaint to the CO, RLC or CTE. Documents supporting the Exporter's point of view shall be attached to the appeal. Programme Management undertakes to investigate the complaint in accordance with Intertek's internal complaints procedure, and issue a decision thereon within one (1) month from the date of receipt.
- The Exporter is responsible for informing Intertek in advance of any applicable import/export restrictions that may apply, including instances where products, information or technology may be exported to a country that is restricted or banned from such export.
- The Exporter commits to fulfil the certification requirements, including implementation of appropriate changes as and when advised by Intertek.
- The Exporter makes all the necessary arrangements for the investigation of complaints, should the need arise.
- The Exporter commits to use the Conformity Certificate solely for the purpose for which it has been issued for and must refrain from any form of misuse or make any statement that may cause dispute to Intertek. The Conformity Certificate issued is only for the shipment verified by Intertek and must not be used in communication media and marketing documents to indicate otherwise. The Exporter must not use the Intertek logo in any documents, brochures, etc. without prior consent from Intertek.
- If the Exporter provides copies of the Conformity Certificate to other party, the document shall be reproduced in its entirety.
- The service undertaken by Intertek does not absolve the Buyer and Seller from their contractual obligations to each other, or from compliance with any other import or export regulations.
- Unless otherwise explicitly agreed between the parties in writing, the above conditions shall be governed by English law and any dispute arising out of this RFC to which these conditions apply shall be subject to the jurisdiction of the English Courts. This Clause supersedes Clauses 22 and 24 in Intertek's General Terms and Conditions with respect to jurisdiction.

Thank you for taking the time in filling out this form. We appreciate your business!

신흥교역국의 통관환경 연구: 나이지리아

2014년 12월 23일 인쇄

2014년 12월 30일 발행

발행인 옥 동 석

발행처 한국조세재정연구원

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조판 및
인쇄 고려씨엔피

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