
TRADE (GENERALIS ED SYSTEM OF PREFERENCES) ACT

ARRANGEMENT OF SECTIONS

SECTION

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TRADE (GENERALIS ED SYSTEM OF PREFERENCES) ACT

An Act to appoint the Nigerian Customs Service as the certifying authority in Nigeria in respect of goods exported from Nigeria and intended to benefit under the Generalised System of Preferences of the United Nations Conferences on Trade and Development.

[1973 No.8.]

[15th February, 1973]

[Cornmencernent.]

1. Appointment of certifying authority

The Nigerian Customs Service (in this Act referred to as "the Service") is hereby ap-pointed as the certifying authority in Nigeria for the purposes of certification of goods exported from Nigeria under the Generalised System of Preferences of the United Nations Conference on Trade and Development.

2. Verification of application and issue of certificate

The Service shall on application therefor on the prescribed form by an exporter, and if satisfied after inspection and valuation of the goods in respect of which the application is made as to the correctness of the matters stated in the application, issue a certificate in the prescribed form-

- (a) stating the value of the goods; and
- (b) certifying that the goods satisfy the rules of origin requirements specified by the country to which the goods are to be exported.

3. Power to require supply of further information

The Service may, for the purposes of section 2 of this Act, require any exporter to furnish to the Service either orally or in such form as the Service may require, such information as in the opinion of the Service are necessary for the purposes of certification under this Act, and to produce any book of account or other document of whatever nature relating to the sale by the exporter of the goods concerned.

4. Regulations

(1) The Minister may make such regulations as may be required from time to time for carrying into effect the object of this Act and, without prejudice to the generality of the foregoing, he may by regulations prescribe-

- (a) the form in which applications are to be made under this Act and the documents to accompany such applications;
- (b) the form of the certificate to be issued under this Act;
- (c) the fees to be paid for the issue of certificates.

(2) The Minister may by order published in the Federal *Gazette* delegate to the Service the power to make regulations with respect to any of the matters mentioned in subsection (1) of this section but nothing in such order shall be construed as precluding the Minister from making regulations with respect to any such matters.

5. Offences

(1) If any person-

- (a) makes or signs or causes to be made or signed or delivers or causes to be delivered to the Service any declaration or document pursuant to any provision of this Act; or
- (b) makes or gives any information or statement to the Service pursuant to section 3 of this Act, which he knows to be false or untrue in any material particular, he shall be guilty of an offence and liable upon conviction to a fine of ₦ 400 or imprisonment for a term of two years, or in the case of a second or subsequent offence to a fine of ₦ 1,000 or imprisonment for a term of five years.

(2) If any person-

- (a) alters any document after it has been issued under or pursuant to this Act; or
- (b) counterfeits any seal of the Service or signature, initials or other mark of any official of the Nigerian Customs Service for the certification of such a document, he shall be guilty of an offence and liable on conviction to a fine of N 1,000 or imprisonment for a term of five years.

(3) Where an offence under this Act committed by a body corporate is proved to have been committed with the consent or connivance of, or attributable to any neglect on the part of any director, manager, secretary or other official 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.

6. Interpretation

In this Act, unless the context otherwise requires-

"Service" means the Nigerian Customs Service established under the Nigerian Customs Service Board Act;

(Cap. N I 00.]

"Minister" means the Minister charged with responsibility for trade.

7. Short title

This Act may be cited as the Trade (Generalised System of Preferences) Act.

TRADE (GENERALISED SYSTEM OF PREFERENCES) ACT

SUBSIDIARY LEGISLATION

List of Subsidiary Legislation

1. Trade (Generalised System of Preferences) Regulations.
 2. Trade (Generalised System of Preferences) (Delegation) Order.
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TRADE (GENERALISED SYSTEM OF PREFERENCES) REGULATIONS

[L.N. 4 of 1974.]

under section 4

[5th February, 1974]

[Cornmencernent.]

1. Scheduled countries

(1) Subject to paragraph (2) of this regulation, a certificate of origin (in these Regulations referred to as "certificate") for export of goods from Nigeria for the purposes of the Trade (Generalised System of Preferences) Act shall be issued by the Nigerian Customs Service (in these Regulations referred to as "the Service") for the export of those goods to the countries set out in the First Schedule to these Regulations.

(Cap. T11.]

(2) The Service may by order published in the Federal *Gazette* add to or remove from the list countries set out in the said First Schedule.

[First Schedule.]

2. Criteria for conferring origin

- (1) Subject to paragraph (2) of this regulation, a certificate may be issued only in respect of--
 - (a) goods wholly produced in Nigeria; or
 - (b) goods manufactured wholly or partly from imported materials and components which have undergone a substantial transformation in Nigeria as a result of which the product obtained receives a new classification under the Brussels Tariff Nomenclature heading different from that of each of the component materials processed.
- (2) For the purposes of paragraph (1) of this regulation-
 - (a) operations consisting of one or more of the following processes (even if such operations result in a product with a different tariff heading from the component materials processed) shall not be regarded as conferring Nigerian origin on the goods so produced, that is to say-
 - (i) packing and repacking, wherever the packing material may have been produced;
 - (ii) splitting up into lots;
 - (iii) sorting, grading, washing, sub-dividing by cutting and bottling;
 - (iv) labelling and marking;
 - (v) operations intended for the preservation of goods in transit or for storage;
 - (vi) putting up into sets; or
 - (vii) mixing of products of different origins where the characteristics of the resultant products are not essentially different from those of the products which had been mixed;
 - (b) The following shall be deemed to have been wholly produced in Nigeria, that is to say-
 - (i) mineral products extracted from Nigerian soil or sea-bed;
 - (ii) vegetable products grown and harvested in Nigeria;
 - (iii) live animals born and raised in Nigeria and products obtained from such animals;
 - (iv) products obtained from hunting or fishing conducted in Nigeria;
 - (v) goods produced on board a Nigeria-owned factory ship exclusively from materials obtained by fishing conducted within Nigerian territorial waters;
 - (vi) waste and scrap materials from goods wholly produced in Nigeria where such materials have resulted from manufacturing operations conducted in Nigeria; and

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

3. Form and procedure for application

(1) Application for a certificate under regulation I shall be in Forms A and B in the Second Schedule to these Regulations and shall be signed by-

[Second Schedule.]

- (a) the actual exporter if an individual; or
- (b) a partner in the case of a partnership; or
- (c) a director or secretary in the case of a body corporate.

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

(3) The forms referred to in regulation 3 (1) of these Regulations shall be accompanied by the following documents-

- (a) in respect of goods wholly produced in Nigeria, a copy of each invoice relevant to the materials used in the manufacture; and
- (b) in respect of goods manufactured partly from imported materials, a duly signed declaration giving a breakdown of the costs (ex-works and F.O.B.) of such imported materials.

4. Places designated for the issue of certificates

For the purposes of these Regulations, the customs houses specified in the Third Schedule to these Regulations are hereby designated to be the only places in Nigeria at which a certificate may be issued.

[Third Schedule.]

5. Retrospective issue of certificates

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

- (a) the place and date of exportation; and
- (b) full details as to the nature, quantity, type of packaging and markings of the goods showing the date and number of the export Bill of Entry; and
- (c) the fact that no certificate was issued at the time of exportation and giving reason therefor.

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

6. Replacement of lost or damaged certificate

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

7. Fees

The following fees shall be payable-

- (a) for the issue of a certificate (including a retrospective certificate) N2; and
- (b) for the issue of a duplicate certificate under the provisions of regulation 6 of these Regulations, ~~N~~ I.

8. Short-loaded goods

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

9. Exemptions

(1) Notwithstanding the provisions of regulation 3 (1) of these Regulations the Service may, from time to time and for such periods as the Service may specify, exempt any exporter from complying with the provisions of the said paragraph where such exporter is shown to export goods regularly under the Generalised System of Preferences Scheme.

(2) Any application for exemption made pursuant to the provisions of paragraph (1) of this regulation shall be submitted in duplicate to the area administrator in charge of the appropriate custom house designated under regulation 4 of these Regulations stating-

- (a) the full names of the applicant including trading names; and
- (b) Brussels Tariff Nomenclature heading, and description of the product sought to be exported; and
- (c) Brussels Tariff Nomenclature heading, tariff description and the country of origin of any imported materials used in the manufacture of the product sought to be exported; and
- (d) value of such imported materials expressed as a percentage of
 - (i) the ex-factory price; and
 - (ii) the F.O.B. price.

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

10. Verification of declarations

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

[Forms A and B.]

11. Interpretation

In these Regulations, unless the context otherwise requires-

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

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

"**Service**" means the Nigerian Customs Service established under the Nigerian Customs Service Board Act;

[Cap. NIOO.]

"**Nigeria**" includes-

- (a) Nigerian territorial waters; and
- (b) ships on the high seas, fishing vessels and factory ships where such ships are
 - (i) registered in Nigeria with the Federal Ministry of Transport; or
 - (ii) carrying the Nigerian flag; or
 - (iii) held to the extent of sixty-four per cent of its shares, in respect of each ship, by Nigerian nationals, company or firm;

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

12. Short title

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

FIRST SCHEDULE [Regulation 1 (1) and (2).]

Scheduled countries

1. Austria;
2. Australia;
3. Any country which for the time being is a member of the European Economic Community;
4. Finland;
5. Japan;
6. Norway;
7. New Zealand;
8. Switzerland;

9. Russia;
 10. Bulgaria;
 11. Hungary;
 12. Czechoslovakia; and
 13. Sweden.

SECOND SCHEDULE
 [Regulation 311.]

FORM A

1. Goods consigned from (Exporter's business names, address, country)	Reference No.
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.....

.....

.....

GENERALISED SYSTEM OF PREFERENCES

CERTIFICATE OF ORIGIN

(Combined declaration and certificate)

2. Goods consigned to (Consignee's name, address, country)

.....

FORM A

Issued in

(country)

See Notes overleaf

3. Means of transport and route (as far as known) .

.....

.....

4. For official use

5. Item number	6. Marks and numbers of packages	7. Number and kind of packages; description of goods	8. Origin criterion (<i>see Notes overleaf</i>)	9. Gross weight or other quantity	10. Number and date of invoices
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11. CERTIFICATION

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

12. DECLARATION BY THE EXPORTER

The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in
 and that they comply with the origin requirements specified for those goods in the Generalised System of Preferences for goods exported to

FORM A—*continued*

<p>.....</p> <p><i>Place and date, signature and stamp of certifying authority</i></p>	<p>.....</p> <p><i>(importing country)</i></p> <p>.....</p> <p><i>Place and date, signature of authorised signatory</i></p>
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TO BE SUBMITTED IN TRIPPLICATE AND IN
TYPE-WRITTEN FORM

FORM B

Application for certificate or origin

The undersigned, being the exporter of the goods described in form A, declares that these goods were produced in (country)
Specifies as follows the grounds on which the goods are claimed to comply with GSP origin requirements¹—
.....
.....

Submits the following supporting documents²—
.....
.....

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

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

Place and date

.....

(Signature of authorised signatory)

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

FORM B-continued

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

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

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

THIRD SCHEDULE

[Regulation 4.]

Designated customs houses

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

**TRADE (GENERALISED SYSTEM OF PREFERENCES)
(DELEGATION) ORDER**

[L.N. 35 of 1973.)

under section 4 (2)

[5th February, 1974]

[Commencement.)

1. Delegation of powers

The power to make regulations with respect to any of the matters mentioned in section 4 (1) of the Trade (Generalised System of Preferences) Act is hereby delegated to the Nigerian Customs Service established under the Nigeria Customs Service Board Act. [Cap. NI00.)

2. Short title

This Order may be cited as the Trade (Generalised System of Preferences) (Delegation of Powers) Order.
