



CUSTOMS AND EXCISE MANAGEMENT (DISPOSAL OF GOODS) ACT

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CUSTOMS AND EXCISE MANAGEMENT (DISPOSAL OF GOODS) ACT

CITATION

An Act to make provisions for the disposal of goods forfeited to the Nigerian Customs Service and matters connected therewith.

COMMENCEMENT

[1st March, 1970]

1. Forfeiture of goods

(1) If any goods to which this Act relates-

(a) are or shall be imported into Nigeria in contravention of any regulations or orders made under the Customs and Excise Management Act; or

(b) had been seized or detained before the commencement of this Act by the Board, such goods shall be forfeited, or as the case may be, be deemed to be forfeited.

(2) Where the goods, having been so imported into Nigeria, are reshipped from Nigeria, they shall be treated as having been forfeited for the purpose of this Act.

(3) This Act relates to goods (excluding ships and aircraft) the importation of which is prohibited or restricted under the regulations or orders made from time to time under the Customs and Excise Management Act, and the references to "goods" include in appropriate cases, references to "things".

2. Power of sale

(1) Any goods to which this Act relates, which are or shall be or are deemed to have been forfeited under section 1 of this Act, may be sold or otherwise disposed of by the Comptroller-General or under his directions in accordance with the provisions of this Act.

(2) For the purposes of this Act, the Director shall generally have the power to sell or otherwise dispose of any goods forfeited pursuant to section 1 of this section, and shall in particular be concerned with the functions-

- (a) of determining the best method of sale or disposal of the goods;
- (b) where the goods are to be sold-
 - (i) of ensuring that such reasonable prices as may be determined by the Comptroller-General are obtained in the course of such sale or disposal;
 - (ii) of appointing through tender (where necessary) any person or agent to buy or conduct the sale or disposal of the goods; and
 - (iii) of ensuring that the goods shall not under any circumstances be sold or otherwise disposed of to any importer to whom the goods are or have been consigned or to any person, firm or agent connected therewith.

3. Penalty for importation and reshipment of goods

- (1) Where the goods have been imported in circumstances prescribed in section 1 (1) (a) of this Act, the importer shall pay, on demand, up to four times the amount of duty chargeable under the Customs and Excise Management Act.
- (2) Where the goods have been reshipped in the circumstances prescribed in section 1 (2) of this Act, the importer shall pay, on demand, the value of the goods as ascertained under the First Schedule to the Customs and Excise Management Act plus up to four times the duty chargeable thereon.
- (3) If, within seven days of the date of delivery of the demand, in either of the circumstances prescribed under subsections (1) and (2) of this section, the importer shall fail to pay as so prescribed, he shall in either case be guilty of an offence under this Act, and shall on conviction be liable to imprisonment for a term of five years or a fine of an amount in respect of which a demand was made (as in subsections (1) and (2) of this section) plus N2,000, or to both such imprisonment and fine.

4. Supplementary provisions

- (1) If any question shall arise as to whether any person is an officer authorised by the Director, it shall be sufficient for any purpose whatsoever, if such officer produces a letter signed or purporting to be signed by the Director indicating that such person is the officer to whom the reference is made.
- (2) Anything done or required to be done by the Director in pursuance of his powers under this Act or the Customs and Excise Management Act may be signified under the hand of the Director or the person authorised by him in that behalf.

5. Interpretation

In this Act, the following words, that is, "aircraft" "Board", "Director", "duty", "goods", "importer", "officer" and "ships" have the meaning respectively assigned to them in the Customs and Excise Management Act.

6. Application

(1) The following provisions of the Customs and Excise Management Act, that is to say-

- (a) section 168 (forfeiture of excisable goods);
- (b) the Third Schedule (provisions relating to forfeiture), shall no longer apply to goods to which this Act relates.

(2) The provisions of the Customs and Excise Management Act (other than those specified in subsection (1) of this section) shall continue to have effect in relation to such goods subject as in this Act otherwise prescribed.

7. Short title

This Act may be cited as the Customs and Excise Management (Disposal of Goods) Act.

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SUBSIDIARY LEGISLATION

No Subsidiary Legislation



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