

**INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE
AGREEMENT ON CUSTOMS VALUATION**

Checklist of issues

NIGERIA

The following communication, dated 23 July 2008, is being circulated at the request of the delegation of Nigeria.

1. Questions concerning Article 1:

(a) Sales between related persons:

(i) *Are sales between related persons subject to special provisions?*

No.

(ii) *Is the fact of intercompany prices prima facie considered as grounds for regarding the respective prices as being influenced?*

No.

(iii) *What is the provision for giving the communication of the afore-mentioned grounds in writing if the importer so requests? (Article 1.2(a))*

Communication is given to the exporter in writing. See paragraph 8 of the Customs and Excise Management (Amendment) Act, 2003.

(iv) *How has Article 1.2(b) been implemented?*

The provisions of Article 1.2(b) have been included in the Customs and Excise Management (Amendment) Act, 2003. See Paragraph 1.

(b) Price of lost or damaged goods:

Are there any special provisions or practical arrangements concerning the valuation of lost or damaged goods?

Valuation of lost or damaged goods is in accordance with the provisions of Article 31 of the Customs and Excise Management Act.

2. How has the provision of Article 4 to allow the importer an opinion to reverse the order of application of Articles 5 and 6 been implemented?

The provisions of Article 4 to allow the importer an option to reverse the order of application of Articles 5 and 6 have been included in the Customs and Excise Management (Amendment) Act, 2003. See Paragraph 8.

3. How has Article 5.2 been implemented?

The provisions of Article 5.2 have been included in the Customs and Excise Management (Amendment) Act, 2003. See Paragraph 4.3.

4. How has Article 6.2 been implemented?

The provisions of Article 6.2 have been included in the Customs and Excise Management (Amendment) Act, 2003. See Paragraph 5(2)(a) and (b).

5. Questions concerning Article 7:

(a) What provisions have been made for making value determinations pursuant to Article 7?

The provisions for making value determinations pursuant to Article 7 have been included in the First Schedule of the Customs and Excise Management (Amendment) Act, 2003. See Paragraph 6.

(b) What is the provision for informing the importer of the customs value determined under Article 7?

The provision for informing the importer of the customs value determined under Article 7 have been included in the First Schedule of the Customs and Excise Management (Amendment) Act, 2003. See Paragraph 8.

(c) Are the prohibitions found in Article 7.2 delineated?

The prohibitions found in Article 7.2 have been included in the First Schedule of the Customs and Excise Management (Amendment) Act, 2003. See Paragraph 6(2).

6. How have the options found in Article 8.2 been handled? In the case of f.o.b. application, are ex-factory prices also accepted?

All imports into Nigeria are assessed for duty at CIF value. Adjustments in Article 8.2 have been accommodated in the First Schedule of the Customs and Excise Management (Amendment) Act, 2003. See Paragraph 7(2).

7. Where is the rate of exchange published, as required by Article 9.1?

The rate of exchange is published by the Federal Ministry of Finance. See Paragraph 9.

8. What steps have been taken to ensure confidentiality, as required by Article 10?

The protection of confidential information have been included in Paragraph 11 of First Schedule of the Customs and Excise Management (Amendment) Act, 2003.

9. Questions Concerning Article 11:

- (a) What rights of appeal are open to the importer or any other person?

Four levels of appeal are open to the importer or his agent. See Paragraph 13 of First Schedule of the Customs and Excise Management (Amendment) Act, 2003.

- (b) How is he to be informed of his right to further appeal?

The levels of appeal are contained in the legislation in the First Schedule of the Customs and Excise Management (Amendment) Act, 2003.

10. Provide information on the publication, as required by Article 12, of:

- (a)

- (i) *The relevant national laws;*

Federal Republic of Nigeria Official Gazette No. 70 Vol. 70 Lagos, 9th August, 2003.

- (ii) *The regulations concerning the application of the Agreement;*

Federal Republic of Nigeria Official Gazette No. 70 Vol. 70 Lagos, 9th August, 2003.

- (iii) *The judicial decision and administrative rulings of general application relating to the Agreement;*

Monthly Orders Publication by the Nigeria Customs Service.

- (iv) *General or specific laws being referred to in the rules of implementation or application.*

Federal Republic of Nigeria Official Gazette No. 70 Vol. 70 Lagos, 9th August, 2003.

- (b) Is the publication of further rules anticipated? Which topics would they cover?

Not anticipated.

11. Questions concerning Article 13:

- (a) How is the obligation of Article 13 (last sentence) being dealt with in the respective legislation?

This has been covered by the Customs and Excise Management (Amendment) Act, 2003. The buyer of the goods shall be permitted to clear and take possession of the imported goods upon adequate guarantee in the form of surety, a deposit or some other appropriate security to secure payment of customs duties for which the goods may be liable. See Paragraph 10.

- (b) Have additional explanations been laid down?

No additional information has been laid down.

12. Questions concerning Article 16:

- (a) Does the respective national legislation contain a provision requiring customs authorities to give an explanation in writing as to how the customs value was determined?

The Customs and Excise Management (Amendment) Act, 2003 requires Customs Authorities to give an explanation in writing as to how customs value was determined. See Paragraph 8(4).

- (b) Are there any further regulations concerning an above-mentioned request?

No.

13. How have the Interpretative Notes of the Agreement been included?

The Interpretative Notes of the Agreement have been included in Paragraph 14 of the Customs and Excise Management (Amendment) Act, 2003.

14. How have the provisions of the Decision on the Treatment of Interest Charges in the Customs Value of Imported Goods been implemented?

Interest charges are not included in the Customs Valuation.

15. For those countries applying paragraph 2 of the Decision on the Valuation of Carrier Media Bearing Software for Data Processing Equipment, how have the provisions of this paragraph been implemented?

Presently not applicable.
