

Act No. 77

[25th August, 1993]

Commencement

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows:

1. The Board of Customs and Excise Act 1992 (in the Act referred to as "the principal Act") is hereby amended as set out in this Act.

Amendment
of 1992 No.
45

2. Section 1 of the principal Act is amended.

Amendment
of section 1.

(a) in subsection (1) by substituting for the words "the Board of Customs and Excise" the words "the Nigeria Customs Service Board" and

(b) by-

(i) substituting a new title for the existing title as follows,
"Nigerian Customs Service Board Act 1992"

(ii) all references in the principal Act to the word
"Board" shall be construed to mean the words "the
Nigerian Customs Service Board"

(iii) all references in the principal Act to the words
"Department of Customs and Excise" shall be construed to mean
the words "the Nigerian Customs Service"

3. Section 2 of the principal Act is amended in subsection (1)
as follows, that is-

Amendment
of section 2

(a) in paragraph (b) by substituting for the words "the Head of

the Department of Customs and Excise" the words "the Comptroller General of Customs";

(b) by substituting for the existing paragraphs (c) and (d) new paragraph (c), that is

(c) all the Deputy Comptrollers-General";

(c) by renumbering the existing paragraphs (e) (f), (g) as paragraphs (d), (e), (f),(g) (h) and (i) respectively;

(d) by inserting immediately after paragraph (i) (iv) as renumbered the following, that is:-

"(v) the Manufacturers Association of Nigeria; and

(j) the Chairman of the Federal Board of Inland Revenue."

Amendment
of section 5.

4. Section 5 of the principal Act is amended by substituting for the existing paragraph (a) thereof a new paragraph (a) as follows, that is-

"(a) an Administrative Secretary who shall-

(i) be a serving officer of not less than grade level UPSS 15, and

(ii) be responsible for the day-to-day administration of the Board and perform such other functions as the Board may, from time to time, assign to him"

Insertion of
new section 5.

5. Immediately after the existing section 5 of the principal Act there shall be inserted a new section 5A as follows, that is-

PART IV

LIMITATION OF ACTIONS

5A.-(1) Notwithstanding anything to the contrary contained in any other law, no action shall be instituted against the Board in respect of any act, neglect, or default done or omitted to be done by any officer, servant, or agent of the Board in his capacity as an officer, servant, or agent of the Board with regard to the regulations made pursuant to section 8(1) (b) of this Act unless it is commenced within three months next after the act or negligence complained of or in the case of a continuing damage or injury, within three months next after the ceasing thereof.

(2) No suit shall be commenced against the Board before the expiration of a period of one month of intention to commence the suit shall have been served on the Board by the intending plaintiff or his authorized agent and the notice shall clearly and explicitly state.

- (a) the cause of action;
- (b) the particulars of the claims;
- (c) the name and place of abode of the intending plaintiff, and
- (d) the relief which he claims"

6. The Act may be cited as the Board of Customs and Excise (Amendment) Act 1993. Citation

*Board of Customs And Excise (Amendment)
Act 1993*

MADE at Abuja this 25th day of August, 1993.

GENERAL I.B. BABANGIDA
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria.*