

**CHAPTER 85**

**CUSTOMS AND EXCISE MANAGEMENT  
(DISPOSAL OF GOODS) ACT**

**ARRANGEMENT OF SECTIONS**

**SECTION**

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**CHAPTER 85**

**CUSTOMS AND EXCISE MANAGEMENT  
(DISPOSAL OF GOODS) ACT**

**An Act to make provisions for the disposal of goods forfeited  
by the Department of Customs and Excise and matters  
ancillary thereto.**

1970 No. 14.

*[1<sup>st</sup> March, 1970]*

Commencement.

1. (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

Forfeiture of goods

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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 purposes of this Act.

(3) The 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".

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Powers of  
sale.

2 (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 Director 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 Act, 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 Director 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. (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.

Penalty for importation and re-shipment of goods

(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.

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(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 still fails 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 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 N2000, or to both such imprisonment and fine.

4. (1) No civil proceedings shall lie or be instituted in any court for or on account of or in respect of any act, matter or thing done or purporting to be done by the Director or officer of the Board under this Act and if any such proceedings have been or are instituted before or after the commencement of this Act, the proceedings shall abate, be discharged and made void.

Supplementary provisions

(2) Chapter IV of the Constitution of the Federal Republic of Nigeria is hereby suspended for the purpose of this Act, and the question whether any provision thereof has been or is being or

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would be contravened by anything done or proposed to be done in pursuance of this Act shall not be enquired into in any court of law.

(3) If any question shall arise as to whether any person is an officer authorized 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.

(4) 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 authorized by him in that behalf.

Interpretation.

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

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Application.

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

- (a) section 168,
- (b) section 185(2) and
- (c) the Third Schedule.

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. Where immediately before the date of commencement of this Act any civil proceedings in any court of first instance or on appeal from such court are pending or any right to bring such proceedings has accrued in respect of any matter or determination pertaining to goods to which this Act relates or affecting such goods, howsoever, the proceedings or right as aforesaid shall abate, be discharged and made void.

Abatement of pending proceedings.

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

Short title.