

CUSTOMS AND EXCISE (SPECIAL PENAL AND OTHER PROVISIONS) ACT

ARRANGEMENT OF SECTIONS

SECTION	PAGE
1. Forfeited goods to be destroyed	CSA - 1
2. Disposal of unclaimed goods in Government warehouse	CSA - 2
3. Possession of smuggled goods to be an offence	CSA - 2
4. Interpretation	CSA - 2
5. Short title	CSA - 3

CUSTOMS AND EXCISE (SPECIAL PENAL AND OTHER PROVISIONS) ACT

An Act to make special provisions with respect to the disposal of goods forfeited under customs and excise laws.

[1977 No. 38.]

[Commencement: 5th May, 1977]

1. Forfeited goods to be destroyed

(1) Goods forfeited for smuggling under the Customs and Excise Management Act shall no longer be sold to the public, whether by auction or otherwise howsoever, but shall be disposed of in the manner provided in this section.

[L.F.N. 2004 Cap. C45.]

(2) The goods shall, as soon as may be convenient after seizure thereof, be destroyed by an appropriate officer and such destruction shall be effected in such place or places as may be approved by the Minister and in the presence of the following persons—

- (a) an officer of the Nigerian Army not below the rank of captain or an officer in the Nigerian Navy or Air Force not below the corresponding rank;
- (b) an officer of the Nigeria Police Force not below the rank of superintendent;

- (c) one senior customs officer; and
- (d) one other person appointed by the Minister.

2. Disposal of unclaimed goods in Government warehouse

(1) Where in respect of goods deposited in a Government warehouse under or by virtue of any of the provisions of the Customs and Excise Management Act any duty chargeable thereon and any other charges in respect thereof are not paid within the time prescribed under the applicable provisions of the Customs and Excise Management Act, the goods so deposited shall no longer be sold, whether by auction or otherwise howsoever, but shall be disposed of in accordance with this section.

[L.F.N. 2004 Cap. C45.]

(2) Proper inventory shall be kept of the goods, and such of the goods or such categories of them as the Minister may from time to time determine, shall be distributed to such departments of the Government of the Federation or of a State as the Minister, acting on the recommendation of a committee consisting of the persons specified in section 1 (2) of this Act, may direct, and the remainder of the goods after such distribution shall be destroyed in the same manner as prescribed under section 1 of this Act.

(3) The reference in subsection (2) of this section to departments of the Government of the Federation or of a State shall be construed as including a reference to any body, whether corporate or unincorporate, directly established by an enactment and any company in respect of which the Government of the Federation or of a State has controlling or substantial interest.

3. Possession of smuggled goods to be an offence

(1) If any person is found anywhere in Nigeria in possession of any goods to which this section applies, he shall be guilty of an offence unless he proves—

- (a) that the goods were lawfully imported into Nigeria or as the case may be, that the duty chargeable thereon has been paid; or
- (b) in the case of any person other than a seller of those goods, that he had no reason to believe that the goods were unlawfully imported or that the duty chargeable thereon had not been paid.

(2) This section applies, to any goods, not being goods manufactured or otherwise produced in Nigeria—

- (a) the importation of which is prohibited under the Customs and Excise Management Act or any other enactment; or
- (b) which have been imported into Nigeria without the duty chargeable thereon having been paid.

(3) A person guilty of an offence under this section shall on conviction be sentenced to imprisonment for one year without the option of a fine.

4. Interpretation

(1) Expressions used in this Act have the same meaning as in the Customs and Excise Management Act.

(2) This Act shall be construed as one with the Customs and Excise Management Act so however, that where there is any conflict between the provision of the Customs and Excise Management Act and those of this Act, the provisions of this Act shall prevail.

5. Short title

This Act may be cited as the Customs and Excise (Special Penal and Other Provisions) Act.

CUSTOMS DUTIES
(SPECIAL PENAL AND OTHER PROVISIONS)
ACT