

# NIGERIAN CUSTOMS SERVICE BOARD ACT

## ARRANGEMENT OF SECTIONS

### PART I

#### *Establishment and composition of the Nigerian Customs Service Board*

### SECTION

1. Establishment of the Nigerian Customs Service Board.
2. Membership of the Board.

### PART II

#### *Functions and powers of the Board*

3. Functions of the Board.
4. Powers of the Board.

### PART III

#### *Staff of the Board*

5. Administrative secretary and other staff of the Board.

### PART IV

#### *Limitation of actions*

6. Limitation of actions.

### PART V

#### *Miscellaneous*

7. Delegation of power.
8. Application of the Pensions Act.
9. Staff regulations.
10. Transitional provisions.
11. Interpretation.
12. Short title.

### SCHEDULE

#### *Supplementary provisions relating to the Board*

An Act to establish the Nigerian Customs Service Board and for matters connected therewith.

[1992 No. 45.1993 No. 77.]

[1st June, 1992]

[Commencement.]

## PART I

*Establishment and composition of the Nigerian Customs Service Board*

## 1. Establishment of the Nigerian Customs Service Board

(I) There is hereby established under the control of the Federal Ministry of Finance, a board to be known as the Nigerian Customs Service Board (in this Act referred to as "the Board") which shall be responsible for the administration of the Customs and Excise Management Act.

[1993 No. 77. Cap. C45.]

## (2) Accordingly-

(a) any reference in the Customs and Excise Management Act-

(i) to the Customs, Immigration and Prisons Service Board or to Board, shall be construed as a reference to the Nigerian Customs Service Board established under this Act;

(ii) to Minister, shall be construed as a reference to the Minister charged with responsibility for matters relating to finance.

## 2. Membership of the Board

## (1) The Board shall comprise-

(a) the Minister of Finance who shall be the chairman;

(b) the Comptroller-General of Customs who shall be the deputy chairman;

[1993 No. 77.]

(c) all the deputy Comptrollers-General;

[1993 No. 77.]

(d) one person to be appointed from the Federal Ministry of Finance;

(e) one person to be appointed from the Federal Ministry of Commerce;

(f) one person to be appointed from the Federal Ministry of Industry;

(g) one person to be appointed from the Federal Ministry of Transport

(h) the legal adviser to the Nigerian Customs Service Board, who shall also head the legal division of the service to be appointed from the Federal Ministry of Justice;

[1993 No. 77.]

(i) two other persons to be appointed from any two of the following institutions, that is-

(i) commercial banks;

(ii) reputable economic or trade consultancy firms;

(iii) the universities;

- (iv) the Nigerian Association of Chambers of Commerce, Industries, Mines and Agriculture;
- (v) the Manufacturers Association of Nigeria; and  
[1993 No. 77.]

(j) the chairman of the Federal Inland Revenue Service.

[1993 No. 77.]

(2) The Minister of Finance shall appoint the persons mentioned in paragraphs (d) to (g) and (i) of subsection 1 of this section, after due consultation with the appropriate Ministry or institution.

(3) The provisions set out in the Schedule to this Act shall have effect with respect to the proceedings of the Board and the other matters therein mentioned.

[Schedule.]

## PART II

### *Functions and powers of the Board*

#### **3. Functions of the Board**

The Board shall be responsible for-

(a) formulating the general policy guidelines for the Nigerian Customs Service (in this Act referred to as "the Service"); and

[1993 No. 77.]

(b) administering the Customs and Excise Management Act and, accordingly, the Board shall-

(i) subject to the general control of the Minister, control and manage the administration of the customs and excise laws; and

(ii) collect the revenues of customs and excise and account for them in such manner as the Minister shall, from time to time, direct.

#### **4. Powers of the Board**

(1) The powers, being exercised by the Customs, Immigration and Prisons Service Board to appoint, promote and exercise disciplinary control over staff of the Service are hereby vested in the Board.

(2) The Board shall have power-

(a) to appoint persons to hold or act in all the offices in the Service, including power to make appointments on promotion or transfer and to confirm appointments; and

(b) to dismiss and exercise other disciplinary control over persons appointed pursuant to paragraph (a) of this subsection.

(3) If the Board thinks it expedient that any vacancy in the staff of the Service should be filled by a person holding office in the civil service of the Federation or of a State, it shall notify the appropriate Civil Service Commission to that effect and thereafter the Board may, by arrangement with the Civil Service Commission concerned, cause such vacancy to be filled by way of secondment or transfer.

(4) Where a person is seconded under subsection (3) of this section, he shall be notified of the terms and conditions of the secondment, and the secondment shall be without prejudice to any pension rights which but for the secondment would still accrue to him.

(5) A person seconded pursuant to subsection (3) of this section may elect, subject to the approval of the Board, to be transferred to the Service.

(6) A member of staff of the Service may elect to be transferred or seconded to any other civil service in the Federation and such right of transfer or secondment shall not operate to the disadvantage of the member of staff concerned.

### PART III

#### *Staff of the Board*

##### 5. Administrative secretary and other staff of the Board The Board shall appoint-

[1993 No. 77.]

(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 work and perform such other functions as the Board may, from time to time, assign to him;

[1993 No. 77.]

(b) such other members of staff as may appear necessary to the Board for the efficient performance of its functions under this Act.

### PART IV

#### *Limitation of actions*

##### 6. Limitation of actions

(1) Notwithstanding anything to the contrary contained in 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 9 (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.

[1993 No. 77.]

(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 authorised agent and the notice shall clearly and explicitly state-

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

[1993 No. 77.]  
PART V

### *Miscellaneous*

#### **7. Delegation of power**

(1) The Board may, subject to such conditions as it may think fit, delegate any of its powers under this Act-

- (a) to the Service; or
- (b) to any officer in the Service; or
- (c) to a committee consisting of such number of persons, one of whom shall be named as chairman, as may be prescribed by the Board.

(2) Notwithstanding subsection (1) of this section or any other provision of this Act, the Board shall not delegate any of its powers aforesaid in respect of any office on Grade Level 08 and above.

#### **8. Application of the Pensions Act**

(1) It is hereby declared that service in the employment of the Board or of the Service shall be pensionable under the Pensions Act, and accordingly, employees of the Board and of the Service shall, in respect of their Service, be entitled to pensions, gratuities and other retirement benefits as are prescribed thereunder.

(2) Notwithstanding the provisions of subsection (1) of this section, nothing in this Act shall prevent the appointment of a person to any office on terms which preclude the grant of a pension and gratuity in respect of that office.

(3) For the purposes of the application of the Pensions Act, any power exercisable thereunder by the Minister or authority of the Federal Government (not being the power to make regulations under sections 23 thereof) is hereby vested in and shall be exercisable by the Board and not by any other person or authority.

(4) Subject to subsection (2) of this section, the Pensions Act shall in its application by virtue of subsection (3) of this section to any office, have effect as if the office were in the civil service of the Federation within the meaning of the Constitution of the Federal Republic of Nigeria 1999.

#### **9. Staff Regulations**

(1) Subject to the provisions of this Act, the Board may, with the approval of the Minister, make regulations relating generally to the conditions of service, including the power to fix salaries and allowances of the staff of the Board and of the Service, and, without prejudice to the generality of the foregoing, such regulations may provide for-

(a) the composition of the members of any committee appointed pursuant to section 7 of this Act;

(b) the appointment, promotion and disciplinary control, including dismissal of staff of the Board and of the Service;

(c) appeals by such staff against dismissal or other disciplinary measures, and until such regulations are made, any instrument relating to the conditions of service of the civil service of the Federation shall, with such modifications as may be necessary, be applicable to the staff of the Board and of the Service.

(2) Any regulations made under subsection (1) of this section need not be published in the *Gazette*, but the Board shall cause them to be brought to the notice of all affected persons in such manner as it may, from time to time, determine.

## 10. Transitional provisions

Any person who, immediately before the coming into force of this Act, is the holder of any office in the Service shall, on the commencement of this Act, continue in office and be deemed to have been appointed to that office by the Board under this Act.

## 11. Interpretation

In this Act, unless the context otherwise requires-

"Board" means the Nigerian Customs Service Board established by section I of this Act;

"Minister" means the Minister charged with the responsibility for matters relating to finance; and "Ministry" shall be construed accordingly;

"Service" means the Nigerian Customs Service.

## 12. Short title

This Act may be cited as the Nigerian Customs Service Board Act.

## SCHEDULE [Section 2 (3).]

### *Supplementary provisions relating to the Board*

#### *Proceedings of the Board*

1. Subject to the provisions of this Schedule and section 27 of the Interpretation Act, the Board may make such standing orders regulating the proceedings of the Board or any committee thereof.

[Cap. 123.]

2. The chairman, or in his absence the deputy chairman, shall preside at every meeting of the Board, but, in the absence of both of them, the members present at the meeting shall elect one of their number present at the meeting to preside at that meeting.

3. The quorum of the Board shall be five and the quorum of any committee of the Board shall be determined by the Board.

4. When the Board desires to obtain the advice of any person on a particular matter, the Board may co-opt that person as a member for such period as it thinks fit; but a person who is a member by virtue of this paragraph shall not be entitled to vote at any meeting of the Board and shall not count towards a quorum.

#### *Committees*

5. Subject to its standing orders, the Board may appoint such committees as it thinks fit, but the decision of any committee appointed under this paragraph shall be of no effect until it is ratified by the Board.

#### *Miscellaneous*

6. The affixing of the seal of the Board shall be authenticated by the signature of the chairman and any other person authorised by the Board to act in that behalf.

7. Any contract or instrument which, if made or executed by a person not being a body corporate, would not be required to be under seal, may be executed on behalf of the Board by the administrative secretary or by any person generally or specially authorised to act for that purpose by the Board.

8. Any document purporting to be duly executed under seal or on behalf of the Board shall be received in evidence and presumed to be so executed, unless the contrary is proved.

9. The validity of any proceedings of the Board shall not be affected-

(a) by any vacancy in its membership; or

(b) by any defect in the appointment of a member; or

(c) by reason that a person not entitled to do so took part in the proceedings.

10. A member of the Board or a committee thereof, who has a personal interest in any contract or arrangement entered into or proposed to be considered by the Board or committee shall forthwith disclose his interest to the Board or committee and shall not vote on any question relating to the contract or arrangement.

## **SUBSIDIARY LEGISLATION**

*No Subsidiary Legislation*