



## FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT

Old Federal Government Secretariat, Area 1, Garki

– Abuja

### OIL AND GAS FREE ZONE AUTHORITY – OGFZA SERVICE CHARTER

| S/NO | PRODUCTS/SERVICES                         | REQUIREMENTS/CONDITIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | PROCESSES/PROCEDURE                                                | TIMELINES | FEES                                                                                      |
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| 1    | Requirements for establishing a Free Zone | <p>Step I Registration of the Promoter with the Free Zone Authority as an entity, viz:</p> <ul style="list-style-type: none"> <li>▪ Letter of application by Developer / promoter accompanied by: <ul style="list-style-type: none"> <li>▪ Company profile</li> <li>▪ Memorandum and Articles of Association</li> <li>▪ Board Resolution authorizing the investment</li> <li>▪ Organogram of the company</li> <li>▪ Nature of business</li> <li>▪ Passport photographs of the directors of the company</li> </ul> </li> </ul> | SUBMIT FILLED OUT COPY OF APPLICATION TO THE MANAGING DIRECTOR/CEO |           | <p>Application &amp; Processing Fee<br/>\$50,000</p> <p>Declaration Fee<br/>\$250,000</p> |

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|  |  | <ul style="list-style-type: none"> <li>▪ Five-year development plan of the company</li> <li>▪ Copy of DPR Certificate</li> <li>▪ Evidence of sources of funding</li> </ul> <p><b>STEP 2 Registration of the free zone management company with the Free Zone, as a Free Zone entity to enable it commence business within the zone.</b></p> <p><b>STEP 3 Registration of the zone area to be accompanied by the submission of the following documents namely:</b></p> <ul style="list-style-type: none"> <li>▪ Submission of the C of O or title deeds of the land acquired for the intended zone.</li> <li>▪ Submission of detailed site plan showing the proposed layout of the activities clusters.</li> <li>▪ Environmental Impact Assessment to be conducted in consultation with the FZA.</li> <li>▪ Infrastructural development plan.</li> <li>▪ Five-year development plan of the zone with emphasis on local content development.</li> <li>▪ Statement of disclosure of sources of funding of the promoter/developer</li> </ul> <p><b>STEP 4 Project impact analysis - Background integration content of the zone to the immediate host community and the country in general.</b></p> <p><b>STEP 5 Recommendation</b></p> |  |  | <p><b>Registration fee</b><br/>\$200,000.00</p> <p><b>Renewal fee</b><br/>\$50,000.00</p> <p><b>Registration fee</b><br/>\$250,000.00</p> <p><b>Renewal fee</b><br/>\$50,000.00</p> |
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| 2 | Oil and Gas Free Zone license requirements | <p>1. <u>NIGERIAN REGISTERED COMPANIES /OFFSHORE:</u></p> <ul style="list-style-type: none"> <li>• CERTIFICATE OF INCORPORATION / NOTARIZED CERTIFICATE OF INCORPORATION</li> <li>• MEMORANDUM AND ARTICLES OF ASSOCIATION</li> <li>• COMPANY BROCHURE/PROFILE</li> <li>• CONTACT PERSON, DESIGNATION, PHONE NUMBERS AND ADDRESS OF COMPANY</li> <li>• REPORT OF THE FEASIBILITY STUDIES OF THE INTENDED INVESTMENT IN THE ZONE (BUSINESS PLAN) 3-5 YEAR BUSINESS PLAN</li> <li>• FINANCIAL PROFILE AND PERSONAL PROFILE</li> <li>• COMPANIES LAST THREE YEARS AUDITED ACCOUNT (NOT APPLICABLE TO COMPANIES LESS THAN ONE YEAR IN OPERATION)</li> <li>• EVIDENCE OF CAPITAL IMPORTATION</li> </ul> <p>2. FREE ZONE INCORPORATION:</p> <ol style="list-style-type: none"> <li>a. Pre incorporation meeting with the promoters</li> <li>b. Notarized copies of OGFZA application form. OGFZA forms A1, A2 and A3.</li> <li>c. Minimum of \$500,000 share Capital, Registry Stamp Duty of 1.5%.</li> <li>d. Environmental Impact Assessment (EIA) Report.</li> <li>e. Company Brochure/Profile.</li> <li>f. Contact Person, Designation, Phone Numbers and Address of Company.</li> <li>g. Report of the Feasibility Studies of the intended investment in the Zone (Business Plan).</li> <li>h. Financial Profile/FDI &amp; Personnel Profile.</li> <li>i. Sources of funding.</li> <li>j. Confirmation of facility/space leased within the Free Zone Area.</li> </ol> | SUBMIT FILLED OUT COPY OF APPLICATION TO THE MANAGING DIRECTOR/CEO | <p><b>LICENCE IS ISSUED SEVEN (7) DAYS FROM DATE OF COMPLETE SUBMISSION OF ABOVE-LISTED REQUIREMENTS AND CONFIRMATION OF PAYMENT OF PRESCRIBED FEES.</b></p> <p><b>LICENCE IS RENEWED WITHIN THREE (3) DAYS OF THE DATE OF COMPLETE/SATISFACTORY ANNUAL RETURNS IS FILED IN OGFZA REGISTRY AND CONFIRMATION OF PAYMENT OF PRESCRIBED FEES.</b></p> | <p><b>Application &amp; Processing Fee</b><br/>\$5,000</p> <p><b>Registration Fee:</b><br/>\$25,000.00<br/>(Dependent on category of licence and approved activity – see Second Schedule; Page B200 of the OGFZA 2019 Regulations)</p> <p><b>Registry Stamp Duty Charge:</b><br/>\$7,500.00<br/>(1.5% of Minimum share capital of \$500,000)</p> <p><b>EIA Review Charge:</b><br/>\$3,000.00</p> <p><b>Renewal Fee:</b><br/>\$25,000.00<br/>(Dependent on category of licence and approved activity – see Second Schedule; Page B200 of the OGFZA 2019 Regulations)</p> |
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|  |  | <p><b><u>UNDERSTANDING</u></b></p> <p><b>In accordance with section 9(1) of the Oil &amp; Gas Export Free Zone Act No. 8 of 1996, we formally apply for Free Zone Registration to operate in the Oil and Gas Free Zone.</b></p> <p><b>We also fully understand that the Oil and Gas Free Zones Authority and the Free Zone Management have the right to screen all applications and to accept projects that comply with and reject applications that are not consistent with the development requirements of the Oil and Gas Free Zone or accept in part, some of the activities of the project.</b></p> |  |  |  |
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**PROCEDURE FOR IMPORTING, EXPORTING AND MOVEMENT OF GOODS**

| S/NO | PRODUCTS / SERVICES                    | REQUIREMENTS/CONDITIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | REQUIREMENTS                                                                                                                                                      | TIMELINES                                                                                                         | FEES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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| 1    | <b>FREE ZONE SEA FREIGHT PROCEDURE</b> | <ol style="list-style-type: none"> <li>1. The Shipping Line or Terminal Operator shall provide the manifest to the Authority 7 days before the arrival of a vessel.</li> <li>2. The Authority shall capture data into the Free Zone Management System (ERP).</li> <li>3. Licensee shall submit request to transfer cargo to stacking area to the Authority together with a copy of Commercial invoice, bill of lading, packing list and attested invoice (Form C16)</li> <li>4. The Authority, after verification of the Licensee documents shall direct that a Transaction Request Order be generated.</li> <li>5. The Authority shall generate the Transaction Request Order</li> <li>6. The Authority shall thereafter submit an application letter to obtain Free Zone Customs approval for transfer of the goods.</li> <li>7. Nigeria Customs Service shall grant approval for transfer of goods.</li> <li>8. Copies of transfer approval shall be transmitted to the Authority, Licensee, shipping company and Port Gates</li> <li>9. Goods shall be transferred under Customs escort to licensee's stacking area or common stacking area as the case may be.</li> </ol> | <ul style="list-style-type: none"> <li>- Commercial invoice,</li> <li>- Bill of lading,</li> <li>- Packing list</li> <li>- Attested invoice (Form C16)</li> </ul> | <p align="center"><b>Maximum of 48 hours for any requested service (with complete documentation provided)</b></p> | <p>Documentation –<br/>Transfer by Sea<br/>(General Cargo up to first 20Freight Tons)<br/>- \$200 per Bill Lading</p> <p>Documentation –<br/>Transfer by Sea<br/>(General Cargo After first 20Freight Tons)</p> <p>Documentation – \$2 per Freight Ton.<br/>Transfer by sea<br/>(First 20ft Container)<br/>- \$200 per Container<br/>Each Additional 20ft Container - \$50 per Container</p> <p>Documentation –<br/>Transfer by sea<br/>(First 40ft Container)<br/>- \$400 per Container<br/>Each Additional 40ft Container - \$100 per Container</p> <p>Documentation –<br/>Transfer by Sea Bulk Cargo (Metric Tons)<br/>- \$0.30 per Metric Ton</p> |

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| 2 | <b>FREE ZONE AIR FREIGHT PROCEDURE</b> | <ol style="list-style-type: none"> <li>1. The manifest shall be provided to OGFZA prior to or upon arrival of aircraft by the airline Handling Company</li> <li>2. The Authority shall capture data into the Free Zone Management System from the manifest</li> <li>3. Licensee shall submit a request to the Authority to transfer goods to the Free Zone attaching a copy of Commercial invoice, Airway bill and packing list.</li> <li>4. The Authority, after verification of the Licensee's documents shall direct that a Transaction Request Order be generated.</li> <li>5. The Authority shall submit application letter to obtain Free Zone Customs approval for transfer of goods to the Zone..</li> <li>6. Nigeria Customs Service shall give approval for transfer of goods and obtain other Agencies' approvals for transfer.</li> <li>7. The Authority pays cargo handling, terminal and other airport Agencies charges and obtain a Delivery Order.</li> <li>8. Where the Delivery Order and Request to Transfer is duly endorsed, Nigeria Customs Service shall tally the goods by reconciling with the airway bill, packing list and manifest and then issue a landing certificate to the Customs escort.</li> <li>9. Goods shall be transferred under Custom Escort to the Free Zone warehouse or stacking area.</li> <li>10. Upon arrival of goods in the Free Zone, the Free Zone Customs Command and the Authority shall verify, tally and reconcile the goods with the landing certificate</li> <li>11. After verification, the Free Zone Customs shall endorse the landing certificate for the Customs escort to return to the Airport as evidence of delivery.</li> </ol> | <ul style="list-style-type: none"> <li>- Commercial Invoice</li> <li>- Airway bill</li> <li>- Packing list</li> </ul> | <p style="color: red;"><b>Maximum of 48 hours for any requested service (with complete documentation provided)</b></p> | <p>Inward Transfer 0-300kg - \$3.5</p> <p>Inward Transfer 301-700kg - \$3</p> <p>Inward Transfer 701-3,000kg – \$2.5</p> <p>Inward Transfer 3,001-10,000kg - \$1.5</p> <p>Inward Transfer above 10,000kg</p> <p>Oversized Heavy Lift Cargo - \$1 per Kg plus Outlay + 20% Admin Charge</p> <p>Chartered Flight - \$1 per Kg plus Outlay + 20% Admin Charge</p> <p>Free Zone Air freight Warehouse Storage (after initial 20 days) - \$0.10 per kg/night</p> <p>Extraneous Handling Charges – Actual cost plus 20% Admin Charge</p> <p>Extra attendance after 5pm/Weekend/Public Holidays - \$100/day per son</p> <p>Overtime (After 5pm) Weekdays - \$10/hour/person</p> <p>Overtime (after 5pm on Weekend/Public Hols) - \$20/hour/person</p> |
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| <p>3</p> | <p><b>PROCEDURES FOR GOODS IMPORTED BY ROAD</b></p> | <p>Goods shall be imported into the Free Zone by road in accordance with the following procedures:</p> <ol style="list-style-type: none"> <li>1. The commercial invoice relating to the goods shall specify the value of the insurance, cost of the goods and freight</li> <li>2. The licensee shall apply in writing to the Authority to transfer under Customs Escort, any of its goods to the Free Zone at the expense of the licensee;</li> <li>3. The application referred to in paragraph (b) of this regulation shall be delivered to the Authority together with a copy of each of the following:: Commercial Invoice,, Waybill, and Packing List;</li> <li>4. The Authority may, after verification of the licensee's documents referred to in paragraph (c) of this regulation, forward a Transfer Request to the Nigeria Customs Service and the Free Zone Customs Command, which shall issue a Transfer Request Order to the Nigeria Customs Service at the point of entry;</li> <li>5. The Nigeria Customs Service at the point of entry shall tally and reconcile the waybill with the packing list and issue a landing certificate to the Custom Escort; and</li> <li>6. Upon arrival of the goods in the Free Zone, the Free Zone Customs Command shall verify, tally and reconcile the goods with the landing certificate.</li> </ol> | <ul style="list-style-type: none"> <li>- Commercial Invoice,,</li> <li>- Waybill,</li> <li>- Packing List;</li> </ul> |  | <p>Documentation – Transfer by road (General Cargo up to first 20Freight Tons) - \$200 per Bill Lading</p> <p>Documentation – Transfer by road (General Cargo After first 20Freight Tons)</p> <p>Documentation – \$2 per Freight Ton.</p> <p>Transfer by road (First 20ft Container) - \$200 per Container<br/>Each Additional 20ft Container - \$50 per Container</p> <p>Documentation – Transfer by road (First 40ft Container) - \$400 per Container<br/>Each Additional 40ft Container - \$100 per Container</p> <p>Documentation – Transfer by road Bulk Cargo (Metric Tons) - \$0.30 per Metric Ton</p> |
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| 4 | <b>PROCEDURE FOR UNSTUFFING AND UNPACKING</b>        | <ol style="list-style-type: none"> <li>1. The Licensee shall submit request for un-stuffing/un-packing of cargo to the Authority together with a copy of bill of lading/AWB, C16 Invoices and Transfer approval.</li> <li>2. The Authority, after verification of the licensees documents shall generate a Transaction Request Order</li> <li>3. The Authority shall submit a letter to obtain Free Zone Customs approval.</li> <li>4. The Nigeria Customs Service shall give approval for unstuffing/unpacking.</li> <li>5. Unstuffing/unpacking shall be carried out under the supervision and inspection of the Nigeria Customs Service and the Authority in the client stacking area or common stacking area.</li> </ol>                                                            | <ul style="list-style-type: none"> <li>- Bill of lading/AWB,</li> <li>- C16 Invoices</li> <li>- Transfer approval</li> </ul>                                                                     |  | <p>Documentation for Un-stuffing – unpacking - \$2 per Package</p> <p>Documentation for Un-stuffing – 20ft Container - \$50 per Container</p> <p>Documentation for Un-stuffing – 40ft Container - \$100 per Container</p> |
| 5 | <b>PROCEDURE FOR PASSAGE OFFREE ZONE CONSUMPTION</b> | <ol style="list-style-type: none"> <li>1. The Licensee shall submit application for free zone consumption to the Authority together with a copy of bill of lading/AWB, C16 Invoice, Single Goods Declaration (SGD), Packing List and Transfer approval.</li> <li>2. The Authority, after verification of the licensees documents shall generate a Transaction Request Order.</li> <li>3. The Authority shall submit a letter to obtain Free Zone Customs approval.</li> <li>4. The Nigeria Customs Service shall give approval for free zone consumption</li> <li>5. Where approval is given on any good no duty shall be paid on such goods.</li> <li>6. On the strength of the approval, the goods shall be examined by Customs and released for use within the Free Zone.</li> </ol> | <ul style="list-style-type: none"> <li>- Bill of lading/AWB,</li> <li>- C16 Invoice,</li> <li>- Single Goods Declaration (SGD),</li> <li>- Packing List</li> <li>- Transfer approval.</li> </ul> |  | <p>Zero Duty Documentation for CIF Value (\$0-10,000) - \$300</p> <p>Zero Duty Documentation for CIF Value (\$10,001-\$200,000) - \$1000</p> <p>Zero Duty Documentation for CIF Value (\$200,001 and above) - \$3000</p>  |



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| 6 | PROCEDURE FOR EXAMINATION / ASSESSMENT | <ol style="list-style-type: none"> <li>1. The Licensee shall submit an application for examination/assessment to the Authority together with a copy of bill of lading/AWB, C16 Invoice, Form M, PAAR, Commercial invoice, Declaration Form, Packing List, Transfer Approval and e-Payment/Duty Payment Receipt, if the Examination and Assessment, is for release on duty payment.</li> <li>2. The Authority, after verification of the licensee's documents shall generate a Transaction Request Order.</li> <li>3. The Authority shall submit a letter to obtain Free Zone Customs approval.</li> <li>4. The Nigeria Customs Service shall give approval for the release and immediate use of goods.</li> <li>5. With respect to application for Examination and Assessment on Exempt Bill of Entry, such as goods exempted from duty payment or paying minimal duty, a copy of the Exemption Certificate must be attached to the application for release.</li> </ol>                                                                                                                       | <ul style="list-style-type: none"> <li>- Bill of lading/AWB,</li> <li>- C16 Invoice,</li> <li>- Form M,</li> <li>- PAAR,</li> <li>- Commercial invoice,</li> <li>- Declaration Form,</li> <li>- Packing List,</li> <li>- Transfer Approval</li> <li>- E-Payment/Duty Payment Receipt</li> </ul> |  | <p>Delivery Documentation-Import by Air - \$250 per AWB</p> <p>Delivery Documentation-Import by Sea - \$250 per Bill Lading</p> <p>Export Documentation by Air (0-300kg) - \$3.50kg</p> <p>Customs Examination: \$100 per BL/AWB</p> |
| 7 | PROCEDURE FOR PRE-RELEASE (BOND)       | <p>The release of goods into the Customs Territory through the Customs Scheduling System (Pre-Release) of cargo release shall be in accordance with the following procedures:</p> <ol style="list-style-type: none"> <li>1. The licensee shall apply to the Authority for registration under the Customs Scheduling System and the Authority shall endorse and forward the application to the Free Zone Customs Command for approval;</li> <li>2. where approval is granted by the Free Zone Customs Command, the release of the goods shall be entered into a separate cargo tracking system opened by the Authority;</li> <li>3. the licensee shall, provide a bank guarantee or bond to the Free Zone Customs Command for an amount sufficient to cover the duties;</li> <li>4. the licensee shall submit an application for "Pre-Release of Free Zone Goods by Bond", attaching Custom's Transfer Approval, a copy of bank guarantee or bond, Report of Inspection, Bill of Lading or Airway Bill, Attested Invoice, Form M, Declaration or Exam Notice, to the Authority, for</li> </ol> | <ul style="list-style-type: none"> <li>- Custom's Transfer Approval,</li> <li>- A copy of bank guarantee or bond,</li> <li>- Report of Inspection,</li> <li>- Bill of Lading or Airway Bill,</li> <li>- Attested Invoice,</li> <li>- Form M, Declaration or Exam Notice</li> </ul>              |  | <p>\$150 per BL/AWB</p> <p>Processing of Bond: \$100 per Bond</p>                                                                                                                                                                    |

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|   |                                                                    | <p>the release of the goods through Customs Scheduling System.</p> <p>5. where the estimated duty on the goods under pre-lease has been paid, the Licensee shall, in addition to the requirement under paragraph (d) of this regulation, submit the PAAR and E-payment or Bank Receipt to the Authority, for the release of the goods; and</p> <p>6. the Free Zone Customs shall, issue a Duty Scheduling Release Request Form to the licensee, who shall perfect the Free Zone Customs entry within 14 days of the release of the goods.</p>                                                                                                                                                                                |                                                                                                                                                                                                                                |                                                                                                    |                                                                                                    |
| 8 | <b>CARGOTRACK INVENTORY SYSTEM</b>                                 | <p>1. All deliveries of goods in the Free Zone shall be entered into the Authority's "cargotrack" inventory system (ERP).</p> <p>2. The Authority shall issue stock reports, from time to time, showing the movement of goods in the Free Zone.</p> <p>3. The licensee shall, on demand by the Authority or the Free Zone Customs Command, provide statistical data, delivery and receipt returns and any other information that may be required by the Authority.</p> <p>4. The Authority and the Free Zone Customs Command shall, at reasonable times have access to the factory, warehouse, assembly plant or any other premises of the licensee, for the purposes of examining any goods or records of the licensee.</p> |                                                                                                                                                                                                                                | <p><b>Maximum of 48 hours for any requested service (with complete documentation provided)</b></p> | <p><b>NO FEE</b></p>                                                                               |
| 9 | <b>EXPORT OF GOODS FROM THE FREE ZONE TO THE CUSTOMS TERRITORY</b> | <p>1. The licensee shall submit a completed Form M to the bank with the original shipping documents relating to the transfer of the goods into the Free Zone and the country of origin of the goods on the Form M shall be the country where the goods were originally manufactured or produced, while the country of supply shall be Oil and Gas Free Zone and the location;</p> <p>2. The licensee shall, submit a request for export</p>                                                                                                                                                                                                                                                                                  | <ul style="list-style-type: none"> <li>- Commercial Invoice;;</li> <li>- Form M;;</li> <li>- Bill of Lading/AWB;</li> <li>- Packing List;;</li> <li>- Form C16(CCVO);</li> <li>- PAAR</li> <li>- E -Payment or Bank</li> </ul> |                                                                                                    | <p>Export Documentation by Air: \$250</p> <p>Export Documentation by Sea: \$250</p> <p>Customs</p> |

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|    |                                 | <p>to the Authority together with copies of the following documents, attested to by the bank:</p> <ul style="list-style-type: none"> <li>(a) Commercial Invoice;</li> <li>(b) Form M;</li> <li>(c) Bill of Lading/AWB</li> <li>(d) Packing List;</li> <li>(e) Form C16(CCVO);</li> <li>(f) PAAR; and</li> <li>(g) E Payment or Bank Receipt.</li> </ul> <p>3. The Authority, after verification of the licensee's documents shall generate a Transaction Request Order.</p> <p>4. The Authority shall request the Free Zone Customs Command to examine, assess, value and classify the goods for importation into the Customs Territory.</p> <p>5. Examination of the goods by the Free Zone Customs Command shall be carried out and a Clean Report of Inspection issued.</p> <p>6. The licensee or its agent shall present a Clean Report of Inspection together with other relevant documents to the bank for the purposes of payment of duty.</p> <p>7. The licensee or its agent shall complete the Single Goods Declaration, Form attaching the Clean Report of Inspection, invoice, Bill of Lading, Packing List, Form C16 and the bank pay-in-slip for endorsement, processing and release to the licensee or its agent.</p> | Receipt                                                                                                                                                   |  | Examination: \$100                                                          |
| 10 | EXPORT OF GOODS OVERSEAS BY SEA | <p>1. A Licensee shall submit application to the Authority together with copies of the following documents:</p> <ul style="list-style-type: none"> <li>(a) Commercial Invoice;</li> <li>(b) Bill of Lading;</li> <li>(c) Packing List; and</li> <li>(d) Export Declaration Form.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <ul style="list-style-type: none"> <li>- Commercial Invoice;</li> <li>- Bill of Lading;</li> <li>- Packing List;</li> <li>- Export Declaration</li> </ul> |  | <p>Export Documentation by Sea: \$250</p> <p>Customs Examination: \$100</p> |

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|    |                                 | <p>2. The Authority, after verification of the licensee's documents shall generate a Transaction Request Order.</p> <p>3. The Authority shall request the Free Zone Customs Command to examine the goods, before the goods are released.</p> <p>4. The licensee or its agent shall submit the released documents to the shipping line for cargo booking.</p> <p>5. The Authority shall request the Terminal Operator to deliver the goods to the vessel under the Free Zone Customs Escort.</p>        | Form                                                                                                                                                        |  |                                                                            |
|    |                                 | <p>6. the Free Zone Customs Escort shall present the release documents to the captain of the vessel for endorsement as evidence of shipment of the goods.</p> <p>7. the Free Zone Customs Escort shall, deliver the endorsed release documents to the Authority and the Free Zone Customs, for purposes of deleting the goods from the cargo inventory.</p> <p>8. the licensee shall perfect an Export Bill of Entry for the purposes of effecting final release by the Free Zone Customs Command.</p> |                                                                                                                                                             |  |                                                                            |
| 11 | EXPORT OF GOODS OVERSEAS BY AIR | <p>1. A licensee shall submit application to the Authority together with copies of each of the following documents:</p> <p>(a) Commercial Invoice;</p> <p>(b) Air Way Bill;</p> <p>(c) Packing List; and</p> <p>(d) Export Declaration Form.</p> <p>2. The Authority, after verification of the licensee's documents shall generate a Transaction Request Order.</p> <p>3. The Authority shall request the Free Zone</p>                                                                               | <ul style="list-style-type: none"> <li>- Commercial Invoice;</li> <li>- Airway Bill,</li> <li>- Packing List;</li> <li>- Export Declaration Form</li> </ul> |  | <p>Export Documentation by Air \$250</p> <p>Customs Examination: \$100</p> |

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|  |  | <p>Customs Command to examine the goods, before the release of the goods.</p> <ol style="list-style-type: none"><li>4. the Authority shall request the Airport Customs Command to, approve the release documents for the purposes of the export of the goods.</li><li>5. The licensee or its agent shall submit the release documents to the Nigerian Aviation Handling Company or any other handling company which shall endorse the Export Declaration Form.</li><li>6. The Authority shall transfer the goods under the Free Zone Customs Escort to the Airport Customs Command and the Nigerian Aviation Handling Company or any other handling company for tallying, reconciliation, verification and delivery on-board the aircraft.</li><li>7. The Free Zone Customs Escort shall, present the release documents to the captain of the aircraft for endorsement as evidence of air freight of the goods.</li><li>8. The Free Zone Customs Escort shall deliver the endorsed release documents to the Authority and the Free Zone Customs Command for the purposes of deleting the goods from the cargo inventory.</li><li>9. The licensee or the beneficiary of the services shall, perfect an Export Bill of Entry for final release by the Free Zone Customs Command</li></ol> |  |  |  |
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| 12 | <b>GOODS FROM THE CUSTOMS TERRITORY FOR REPAIRS OR MAINTENANCE IN THE FREEZONE</b>              | <ol style="list-style-type: none"> <li>1. A licensee or any other person may, apply to the Authority for, the repairs or maintenance in the Free Zone of goods situate at or from the Customs Territory.</li> <li>2. The application for repairs or maintenance of the goods shall, be made to the Authority, stating the reasons for such repairs or maintenance.</li> <li>3. The Authority, after verification of the licensee's or other person's documents, shall generate a Transaction Request Order.</li> <li>4. The Authority shall approve the movement of the goods into the Free Zone and notify the Nigeria Customs Service.</li> <li>5. The Authority shall request the Free Zone Customs Command, to examine the items to be utilized for the repairs or maintenance of the goods.</li> <li>6. The Free Zone Customs Command shall issue a Clean Report of Inspection on the goods utilized for the repairs or maintenance, for the purposes of payment of duties.</li> </ol> |  | <b>Maximum of 48 hours for any requested service (with complete documentation provided)</b> | <b>Repair and Maintenance of Goods: \$100 per BL/AWB</b> |
| 13 | <b>REPAIRS AND MAINTENANCE OF GOODS IN THE FREE ZONES FROM THE CUSTOMS TERRITORY FOR EXPORT</b> | <ol style="list-style-type: none"> <li>1. A licensee or any other person may apply to the Authority for the repairs or maintenance in the Free Zone of good from the Customs Territory, for purposes of export.</li> <li>2. The application for the repairs or maintenance of the goods shall, be made to the Authority, stating the reasons for such repairs or maintenance.</li> <li>3. The Authority, after verification of the documents shall generate a Transaction Request Order.</li> <li>4. The Authority shall, request the Free Zone Customs Command to, examine and release the items to be utilized for the repairs and maintenance of the goods.</li> <li>5. Upon the completion of repairs or maintenance, the licensee shall, issue an invoice showing the description and value of spare parts and components from the Free Zone stock items, which have been utilized in the repairs or maintenance of the goods.</li> </ol>                                              |  |                                                                                             | <b>Repair and Maintenance of Goods: \$100 per BL/AWB</b> |

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|    |                                                                                                                         | <ol style="list-style-type: none"> <li>6. The Authority shall request the Terminal Operators to, deliver the goods repaired or maintained on board the vessels or aircraft under Free Zone Customs Escort.</li> <li>7. The Free Zone Customs Escort shall present the release documents to the captain of the vessel or aircraft for endorsement as evidence of shipment or air freight of the goods.</li> <li>8. The Free Zone Customs Escort shall, deliver the endorsed release documents to the Authority and the Free Zone Customs Command for the purposes of deleting the goods from the cargo inventory.</li> <li>9. The licensee or the beneficiary of the services shall perfect an Export Bill of Entry for final release by the Free Zone Customs Command for purposes of export.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |  |                                                                               |
| 14 | <p style="text-align: center;"><b>GOODS FOR REPAIRS OR MAINTENANCE IN THE CUSTOMS TERRITORY FROM THE FREE ZONES</b></p> | <ol style="list-style-type: none"> <li>1. A licensee may apply to the Authority, for the repairs or maintenance of the goods situate at or from the Customs Territory in the Free Zone.</li> <li>2. The application for the repairs or maintenance of the goods shall be made to the Authority, stating the reasons for such repairs or maintenance.</li> <li>3. The Authority, after verification of the licensee's documents shall generate a Transaction Request Order.</li> <li>4. The Authority shall request the Free Zone Customs Command to, examine and release the goods from the Free Zone for repairs or maintenance in the Customs Territory.</li> <li>5. The goods for repairs or maintenance shall be exported under Free Zone Customs Escort to the Customs Territory.</li> <li>6. The release documents issued by Free Zone Customs Command shall specify the duration of the repairs or maintenance, provided that, the Free Zone Customs Command and the Authority may extend the duration for the repairs or maintenance.</li> <li>7. Customs duty shall, be charged on any goods not returned within the time limit specified in the release documents, unless an application for an extension of time is made by the licensee and</li> </ol> |  |  | <p style="color: blue;">Repair and Maintenance of Goods: \$100 per BL/AWB</p> |

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|    |                                                               | <p>approved by the Free Zone Customs Command and the Authority.</p> <p>8. Upon the completion of the repairs or maintenance of the goods, the licensee shall, import the goods under the Free Zone Customs Escort into the Free Zone.</p> <p>9. The Free Zone Customs Command shall examine, reconcile and verify the repaired or maintained goods imported into the Free Zone.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                      |  |                                   |
| 15 | PROCEDURES FOR TRANSFERRING GOODS BETWEEN LICENSEES           | <p>1. Where a licensee desires to sell goods situate in the Free Zone to another licensee, the licensee purchasing the goods shall complete and submit a Transaction Request Order to the Authority, together with all the relevant documents relating to the goods to be purchased.</p> <p>2. The procedures relating to exportation of goods from the Free Zone into the Customs Territory set out in regulation 40 of these Regulations shall apply to the transfer of goods between licensees, if the goods are destined for the Customs Territory.</p> <p>3. Where a licensee sells goods situate in the Free Zone to another licensee, the vendor licensee shall complete a Transaction Request Order specifying, among other things, that the goods are not for immediate consumption, transfer or export, as the case may be.</p> <p>4. Where the purchased goods are for consumption in the Free Zone, by the buyer, the provisions of regulation 50 of these Regulations shall apply.</p> <p>5. Where the purchased goods are for export by the buyer, the provisions of regulation 42 or 43 of these Regulations shall apply, as the case may be.</p> <p>6. The Authority shall notify the parties in writing, where the Transaction Request Order is not approved.</p> | <ul style="list-style-type: none"> <li>- Bill Lading/AWB,</li> <li>- Packing List,</li> <li>- Customs approval</li> </ul>                            |  | \$100 per BL/AWB                  |
| 16 | PROCEDURES FOR TRANSFERRING GOODS FROM A FREE ZONE TO ANOTHER | <p>1. The transfer of goods from a Free Zone overseas to a Free Zone in Nigeria shall, in the normal course of business be regarded as export.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <ul style="list-style-type: none"> <li>- <i>Transire</i> (Transit Manifest, BL/AWB.</li> <li>- Transfer approval,</li> <li>- Packing list</li> </ul> |  | Actual Cost plus 20% Admin Charge |



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|    |                                  | <ol style="list-style-type: none"> <li>2. Where the transfer of goods is between two Free Zones in Nigeria, the approval of the Authority shall, be obtained and the goods shall, be transferred under Customs Escort.</li> <li>3. The licensee shall apply to the Authority for the transfer and the Authority shall forward the application to the Customs Area Controller in the Free Zone Command where the request was made.</li> <li>4. The Customs Area Controller in the Free Zone Command where the request was made shall forward the application to the Customs Area Controller in the Free Zone Command where the goods are located, requesting that the goods be transferred under Customs escort to his Command.</li> <li>5. The Customs Command in the Free Zone where the goods are located shall generate a <i>Trans ire</i> (Transit Manifest) and transfer the goods to the Free Zone Command where the request originated from.</li> <li>6. The Customs escort shall endorse landing certificate to the Authority and Free Zone Customs Command where the request originated from, who shall in turn endorse the landing certificate as evidence of transfer of the goods and for purposes of deleting the goods from the cargo inventory.</li> </ol> |                                                                                                                                                                                                                                       |  |                       |
| 17 | PROCEDURE FOR TEMPORARY MOVEMENT | <ol style="list-style-type: none"> <li>1. A licensee may apply to the Authority in writing for Temporary Movement of goods to the Customs Territory.</li> <li>2. The application for Temporary Movement shall state the reasons and duration for the Temporary Movement.</li> <li>3. The licensee shall forward the application to the Authority together with copies of following documents: <ol style="list-style-type: none"> <li>(i)Commercial invoice/CCVO;</li> <li>(ii)Oil &amp; Gas Free Zone Bond;</li> <li>(iii)Packing List;</li> <li>(iv)Airway Bill/Bill of Lading or Free Zone waybill; and</li> <li>(v)Customs Transfer Approval.</li> </ol> </li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <ul style="list-style-type: none"> <li>- Commercial invoice/CCVO;</li> <li>- Oil &amp; Gas Free Zone Bod; )Packing List;</li> <li>- Airway Bill/Bill of Lading or Free Zone waybill;</li> <li>- Customs Transfer Approval.</li> </ul> |  | \$500 per Transaction |

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|    |                                                                     | <ol style="list-style-type: none"> <li>4. The Authority shall request the Free Zone Customs Command to examine and release the goods on Temporary Movement from the Free Zone to the Customs Territory for a specified period, not exceeding 30 days.</li> <li>5. The Free Zone Customs Command release documents shall also specify the duration for the Temporary Movement.</li> <li>6. Customs duty shall be charged on the goods on Temporary Movement not returned within the specified duration, unless an application for the extension is made by the licensee and approved by the Authority and Customs.</li> <li>7. The licensee shall return the goods on Temporary Movement at the end of the approved time and shall notify the Authority in writing.</li> <li>8. The Authority shall request the Free Zone Customs Command to examine, reconcile and verify the returned goods on Temporary Movement.</li> <li>9. The Authority shall update the Free Zone stock with the returned goods</li> </ol> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |                                                                                                                                                                                     |
| 18 | <b>PROCEDURE FOR PROCESSING AND VALUE ADDITION IN THE FREE ZONE</b> | <ol style="list-style-type: none"> <li>1. The licensee shall apply to the Authority for examination and processing of Free Zone goods attaching the following documents: <ol style="list-style-type: none"> <li>(a) Certificate for import duty tariffs rebate of 75%;</li> <li>(b) Packing list;</li> <li>(c) Bill of lading or airway bill;</li> <li>(d) Trans-loading and/or transfer approval(s) as applicable;</li> <li>(e) Commercial invoice;</li> <li>(f) Attested invoice; and</li> <li>(g) Minuted Customers Unstuffing approval.</li> </ol> </li> <li>2. The Authority shall forward the application to the Free Zone Customs Command, who shall grant approval for the processing of the raw materials and duty shall be paid on the finished production before taken out of the Free Zone.</li> <li>3. The Authority shall raise a transaction request order in respect of the application.</li> <li>4. Upon completion of the processing, the licensee</li> </ol>                                   | <ul style="list-style-type: none"> <li>- Certificate for import duty tariffs rebate of 75%;</li> <li>- Packing list;</li> <li>- Bill of lading or airway bill;</li> <li>- Trans-loading and/or transfer approval(s) as applicable;</li> <li>- Commercial invoice;</li> <li>- Attested invoice;</li> <li>- Minuted Customers Unstuffing approval.</li> <li>- Free Zone way bill;</li> <li>- Final Invoice;</li> <li>- Free Zone CCVO; and</li> <li>- 75% Duty Rebate spread sheet</li> </ul> |  | <p>Processing of Goods in the Zone: \$100 per Bill Lading/AWB</p> <p>Cancellation of Processing: \$100 per Bill Lading/AWB</p> <p>Confirmation of goods after processing: \$100</p> |

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|    |                                                                    | <p>shall make another application to the Authority for the confirmation of the processed goods within the Free Zone, attaching the following documents in addition to the documents specified in sub-regulation (1) of this regulation:</p> <ul style="list-style-type: none"> <li>(a) Free Zone way bill;</li> <li>(b) Final Invoice;</li> <li>(c) Free Zone CCVO; and</li> <li>(d) 75% Duty Rebate spread sheet</li> </ul> <p>5. The Authority, after verification of the licensee's documents and confirmation of the processing by the Free Zone Customs, the Authority shall generate Transaction Request Order.</p> <p>6. The Authority shall request the Free Zone Customs Command to examine, assess, value and classify the goods for importation in to the Customs Territory.</p> <p>7. Examination of the goods by the Free Zone Customs Command shall be carried out and a Clean Report of Inspection issued.</p> <p>8. The licensee or its agent shall present a Clean Report of Inspection together with other relevant documents to the bank for the purposes of payment of duty.</p> <p>9. (9) The licensee or its agent shall, complete the Single Goods Declaration Form attaching the Clean Report of Inspection, pay-in-slip, Form M, PAAR and all other relevant documents for endorsement and processing for the release of the goods</p> |                                                                                                                                                                                  |  | <p>per Bill Lading/AWB</p> <p>Processing of Free Zone Waybill (FZWB): \$100 each</p> <p>Processing of Combined Certificate of Value and Origin: \$100 each</p> |
| 19 | <p><b>PROCEDURE FOR TRANSITING GOODS THROUGH THE FREE ZONE</b></p> | <p>Cargo on transit through the Free Zone, such as ship spares on transit, goods on export and goods transiting to another Free Zone, may be released by Customs without payment of duty, as follows:</p> <p>1. the Licensee shall apply to the Authority requesting for "Examination and Release" and attaching the following documents:</p> <ul style="list-style-type: none"> <li>(i) Customs Transfer Letter,</li> <li>(ii) Bill of Lading or Airway Bill,</li> <li>(iii) Attested Invoice,</li> <li>(iv) Commercial/ Proforma Invoice; and</li> <li>(v) Packing List;</li> </ul> <p>2. the Authority shall generate a Transaction Request Order and apply to Customs for examination and</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <ul style="list-style-type: none"> <li>- Bill of Lading or Airway Bill,</li> <li>- Attested Invoice,</li> <li>- Commercial/ Proforma Invoice</li> <li>- Packing List;</li> </ul> |  | <p>\$100 per Bill Lading/AWB</p>                                                                                                                               |

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|    |                                                                 | release of the goods on transit; and<br>3. on the strength of the examination, the goods shall be released.                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                             |  |                           |
| 20 | PROCEDURE FOR RELEASE OF PERSONAL EFFECTS IN FREE ZONE          | 1. The procedure specified in regulation 54 of these Regulations shall apply to the release of the personal belongings of a Free Zone Licensee imported for or on behalf of their employee(s) for personal use either within the Free Zone or in the Customs' Territory.<br><br>2. Without prejudice to the requirements specified in regulation 54 of these Regulations, the Data and Statistics Page of the Employee International Passport and Visa page shall be properly endorsed. |                                                                                                             |  | \$100 per Bill Lading/AWB |
| 21 | PROCEDURE FOR TRANSLOADING OF GOODS IN THE FREE ZONE.           | The procedure for unstuffing and unpacking specified in regulation 49 of these Regulations shall apply to the bulk transfer of good from the Barge to the Free Zone storage facilities.                                                                                                                                                                                                                                                                                                 | - Bill of lading/AWB,<br>- C16 Invoices<br>- Transfer approval                                              |  | \$100 per Bill Lading/AWB |
| 22 | PROCEDURE FOR TESTING AND CALIBRATION OF GOODS IN THE FREE ZONE | For the purpose of testing and calibration, the Licensee shall apply to the Authority who shall forward the application to Customs for approval and if approval is granted, the exercise shall be done under the Customs observation                                                                                                                                                                                                                                                    | - Customs Transfer Approval,<br>- Bill of lading or Airway bill,<br>- Commercial Invoice<br>- Packing       |  | \$100 per Bill Lading/AWB |
| 23 | PROCEDURE FOR PHYSICAL SIGHTING OF GOODS IN THE FREE ZONE       | 1. The licensee shall make application to the Authority for physical sighting of the goods attaching Bill of Lading or Airway Bill, Customs Transfer Approval, Commercial Invoice and Packing List.<br>2. The Authority shall forward the application to Customs for approval and if approval is granted, the Customs and the Authority shall jointly carry out the sighting.                                                                                                           | - Bill of Lading or Airway Bill,<br>- Customs Transfer Approval,<br>- Commercial Invoice<br>- Packing List. |  | \$100 per Bill Lading/AWB |
| 24 | PROCEDURE FOR EXAMINATION AND ASSEMBLY IN THE FREE ZONE         | 1. The Licensee shall apply to the Authority for "Examination and Assembly" attaching Customs Transfer Approval, Bill of lading or Airway bill, Commercial Invoice and Packing list.<br>2. The Authority shall forward the application to Customs for approval and after approval:                                                                                                                                                                                                      | - Customs Transfer Approval,<br>- Bill of lading or Airway bill,<br>- Commercial Invoice<br>- Packing list. |  | \$100 per Bill Lading/AWB |

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|    |                                                       | <ul style="list-style-type: none"> <li>a. the process of assemblage shall be carried out by the Licensee; and</li> <li>b. the Licensee shall keep proper records of the materials used during the operation.</li> </ul> <p>3. Payment of duty through SGD shall be made when the goods are being taken to Customs Territory.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                         |  |                            |
| 25 | PROCEDURE FOR EXAMINATION AND CONVERSION FOR HOME USE | <ul style="list-style-type: none"> <li>1. Where a Vendor Licensee wants to scrap goods released on Zero Duty Consumption and consumed in the Free Zone, he shall provide the following documents to the purchaser: <ul style="list-style-type: none"> <li>a. Customs Transfer Approval;</li> <li>b. Letter of Sale; and</li> <li>c. Bill of lading or Airway bill.</li> </ul> </li> <li>2. After payment of the purchase price, the Vendor Licensee shall issue an official receipt and invoice the purchaser.</li> <li>3. The purchaser shall apply to the Authority attaching all the documents specified in sub-regulations (1) and (2) of this regulation.</li> <li>4. The Authority shall forward the application to Customs for examination and valuation of duty based on current devaluation of the goods.</li> <li>5. (5) The goods shall be released by Customs after payment of the duty</li> </ul> | <ul style="list-style-type: none"> <li>- Customs Transfer Approval;</li> <li>- Letter of Sale; and</li> <li>- Bill of lading or Airway bill.</li> </ul> |  | \$100 per Bill Lading/A WB |

