



FEDERAL REPUBLIC OF NIGERIA

OIL AND GAS  
EXPORT FREE ZONES  
REGULATIONS, 2019

*Extraordinary*



# Federal Republic of Nigeria

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<i>S.I. No.</i>	<i>Short Title</i>	<i>Page</i>
16	Oil and Gas Export Free Zones Regulations, 2019 .. .. .	B149-208

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**OIL AND GAS EXPORT FREE ZONE ACT**  
**(1996 No. 8) CAP 05 LFN, 2010**

**OIL AND GAS EXPORT FREE ZONES REGULATIONS, 2019**



**ARRANGEMENT OF REGULATIONS**

*Regulations :*

**PART I—OBJECTIVE AND APPLICATION**

1. Objectives
2. Application.

**PART II—ADMINISTRATION OF THE FREE ZONES**

3. Functions of the Free Zones Authority.
4. Licensed Free Zones.
5. Exemption from taxes, rates, etc.
6. Incentives to Free Zone investors.
7. Goods abandoned in the Free Zones.
8. Processing of goods in the Free Zones.
9. Registrations in the Free Zones.
10. Possession of driver's licence.
11. Customs, Police and Immigration.
12. Customs Procedures.
13. Security in the Free Zones.
14. Access to the Free Zones.
15. Applicable Laws.
16. Arbitration and Settlement of disputes.
17. Legal proceedings.
18. Restriction on non-Nigerian employees.
19. Health, Safety and Environmental Control.
20. Fees and Charges.

**PART III—LICENSING BUSINESS ENTITIES WITHIN THE FREE ZONES**

21. Application for Licence.
22. Types of Licences.
23. Free Zone Enterprise License - Registration.
24. Renewal of Licence.
25. Amendment of Licence.
26. Extension of Licence.

27. Continuing obligation of a licensee.
28. Premises.
29. Deregistration of a Free Zone enterprise.
30. Revocation of Operational Licence.

**PART IV—FREE ZONE ENTERPRISES PROCEDURE**

31. Formation of Free Zone Enterprises.
32. Issuance of Certificate.
33. Share Capital.
34. Name of a Free Zone Enterprise.
35. Registered address of a Free Zone Enterprise.
36. Duties and responsibility of directors.
37. Sign-name plate.
38. Correspondence, etc.

**PART V—PROCEDURE FOR IMPORTING, EXPORTING AND MOVEMENT OF GOODS**

39. General procedures for importing goods into the Free Zone.
40. Procedure for importing goods into the Free Zone by sea.
41. Procedure for importing goods into the Free Zone by air.
42. Procedure for importing goods into the Free Zone by road.
43. Cargotrack Inventory System.
44. Export of goods from the Free Zone to the customs territory.
45. Procedure for pre-release or Customs Scheduling System.
46. Export of goods overseas by sea.
47. Export of goods overseas by air.
48. Goods from the customs territory for repairs or maintenance in the Free Zones.
49. Repairs and maintenance of goods in the Free Zones from the customs territory for export.
50. Goods for repairs or maintenance in the customs territory from the Free Zones.
51. Procedures for transferring goods between licensees.
52. Procedures for transferring goods from a Free Zone to another.
53. Procedure for unstuffing and unpacking.
54. Procedure for passage of Free Zone Consumption.
55. Procedure for Examination/Assessment.
56. Procedure for temporary movement.
57. Procedure for processing and value addition in the Free Zone.
58. Procedure for transiting goods through the Free Zone.
59. Procedure for release of personal effects in the Free Zone.
60. Procedure for transloading of goods in the Free Zone.
61. Procedure for testing and calibration of goods in the Free Zone.
62. Procedure for physical sighting of goods in the Free Zone.



63. Procedure for examination and assembly in the Free Zone.
64. Procedure for examination and conversion for home use.

**PART VI—BANKING PROCEDURES**

65. Application to establish a Bank in the Free Zone.
66. External Accounts.
67. Incentives to Free Zone Banks.
68. Prohibited Activities.
69. Non-Compliance.

**PART VII—PHYSICAL PLANNING AND CONSTRUCTION PROCEDURES  
IN THE FREE ZONE**

70. Acquisition of Land.
71. Application and payment for lease of land or pre-built office or factory space.
72. Handling and forfeiture of deposit for lease.
73. Building permits and compliance with building regulations.
74. Commencement of construction.
75. Failure to commence development or operation within the stipulated time.
76. Application for permit to commence operations.
77. Alteration, expansion and demolition of built-up factory space lease.
78. Application for land or building permit.
79. Building plan approval.
80. Fencing permit.
81. Building contractors and consultants.
82. Contractor mobilization permit.
83. Building or factory certification permit for leased factory buildings, warehouses and offices.
84. Building permit for new factory buildings, warehouses and offices.
85. Code enforcement office.
86. Building inspections.
87. Building completion certificate.
88. Certificate of use and habitation.

**PART VIII—HEALTH, SAFETY AND ENVIRONMENT (HSE)**

89. General requirement.
90. HSE plan.
91. HSE management system.
92. Environmental impact assessment (EIA) or post impact assessment (PIA).
93. Sustainable development.
94. Emergency reporting.

- 95. Accident reporting.
- 96. Waste management.
- 97. Waste management strategy.
- 98. Municipal waste.
- 99. Hazardous and industrial waste.
- 100. Commercial waste collection, recycling and disposal.
- 101. HSE violations.
- 102. Types of violations.
- 103. Repeated administrative or minor HSE violations.
- 104. Serious HSE violations.
- 105. Violation of regulation.

**PART IX—MISCELLANEOUS**

- 106. Immigration procedures.
- 107. Revocation and savings.
- 108. Interpretation.
- 109. Citation.

**SCHEDULES**

S. I. No. 16 of 2019

**OIL AND GAS EXPORT FREE ZONE ACT**  
**(1996 No. 8) CAP 05 LFN, 2010**

**OIL AND GAS EXPORT FREE ZONES REGULATIONS, 2019**

[14th Day of May, 2019]

Commence-  
ment.

In exercise of the powers conferred on it by Section 25 of the Oil and Gas Export Free Zone Act, Cap 05 LFN, 2010 and all other powers enabling it in that behalf, the Oil and Gas Export Free Zones Authority, with the approval of the Minister, makes the following Regulations :

**PART I—OBJECTIVE AND APPLICATION**

**1. The objectives of these Regulations are to—**

Objectives.

(a) Consolidate the Oil and Gas Free Zones Regulations, 2003, the Free Zones (Monitoring and Regulations) Order, 2014, the Free Zones (Licensing of Oil and Gas Free Zones Warri, etc) Order, 2014, the Free Zones (Licensing of Eko Support Terminals I, II, and III, Apapa Port) Order, 2014 and the Free Zones (Tariffs and Other Charges) Order, 2015 into a single Regulations ;

(b) Ensure effective administration of the oil and gas Free Zones established pursuant to the Act ;

(c) Provide regulations for construction in the oil and gas Free Zones, in line with the Nigerian Building Code and global best practice ; and

(d) Strengthen the regulatory framework for offshore banking and Health, Safety and Environment in the oil and gas Free Zones, in line with the Central Bank of Nigeria Guidelines and global standard in HSE administration and enforcement.

**2. These Regulations shall apply to all oil and gas Free Zones established pursuant to the Act.**

Application.

**PART II—ADMINISTRATION OF THE FREE ZONES**

**3.—(1)** The Administration of the Free Zones is vested in the Authority, which in exercise of its functions shall have power to delegate some of its functions as it may, from time to time, determine.

Functions  
of the Free  
Zones  
Authority.

**(2) The Authority shall have power to—**

(a) licence all Oil and Gas Free Zones located within the Customs Territory ; and

(b) publish all operating standards to be observed in the Oil and Gas Free Zones.

(3) The Authority shall ensure the establishment and supervision of Zonal administration for the purposes of monitoring licenced zones and such other similar organisations that provide services to the Free Zones.

(4) The Authority shall have power to issue a schedule of charges for all Oil and Gas Free Zones activities and review such schedule, where necessary, from time to time.

(5) For the purposes of these Regulations, any duty, function, power and responsibility imposed on the Authority for the management of Oil and Gas Free Zones shall be carried out directly by the Authority in accordance with Section 2 of the Act or through any of its Authorised Agent.

(6) Subject to the provisions of these Regulations, the Authority may grant approval on such terms and conditions as it may deem fit for the purposes of registration of an applicant in the Oil and Gas Free Zones.

(7) Any Oil and Gas Free Zones established pursuant to Section 5 (2) of the Act, shall by virtue of Section 21 (1) and (2) (e) of the Act, operate and manage such funds accruing to it from the activities in the Oil and Gas Free Zones and apply the proceeds of such funds for the payment of salaries, fees, remuneration or allowances, pension and gratuities payable to its officers and employees.

(8) Notwithstanding the provisions of these Regulations, the Authority may recommend to the Minister that an export-oriented factory operating within a customs territory, with adequate facilities and reasonable access for monitoring and audit purposes be granted a sub-zone status.

Licensed  
Free Zones.

4.—(1) The Oil and Gas Free Zones specified in the First Schedule to these Regulations are licensed by the Authority.

(2) Notwithstanding the provisions of sub-regulation (1) of this regulation the Authority may licence any other oil and gas Free Zone in Nigeria from time to time.

Exemption  
from taxes,  
rates, levy  
etc.

5.—(1) A Licensee shall, in connection with its operations in the Free Zone, be exempted from payment of all Federal, State or Local Government taxes, rates, levies and fines, including stamp duties, except Personal Income Tax.

(2) A licensee or any other entity entitled to an exemption from payment of taxes under these Regulations shall be exempted from providing, filing or submitting any documents or information which but for these Regulations would be required by any Ministry or any other Government Agency, excluding the Authority for the purpose of assessing or charging such taxes or duties.

(3) The Authority shall on request from any Ministry or Government agency, provide a copy of the current licence of a licensee or entity entitled to an exemption under these Regulations.



6.—(1) A licensee in the Free Zone shall be entitled to exemption from all—

- (a) federal, state and local government taxes, levies and rates ;
- (b) regulations pertaining to taxes, levies, duties and foreign exchange ;
- (c) customs duties and associated fees ; and
- (d) value added tax on all imported products in relation to an approved activity, including Value Added Tax on site construction activities and on locally procured materials, equipment and service.

(2) A licensee shall not be subject to foreign exchange regulations in connection with its operations in the Free Zones.

(3) A licensee may repatriate any foreign capital invested and capital appreciation in the Free Zone at any time.

(4) Any profits and dividends derived by investors from operations in the Free Zones may be remitted overseas at any time.

(5) A licensee operating in the Free Zone shall be entitled to—

- (a) up to 100 per cent foreign ownership of the business in the Free Zone ; and
- (b) up to 100 per cent foreign management of the business in the Free Zone.

(6) A licensee shall not require any import or export licence to import into or export from the Free Zone.

(7) Any products manufactured, assembled or re-packaged and sold in the Free Zones shall be—

- (a) registered in accordance with the provisions of these Regulations ; and
- (b) sold in the Customs Territory subject to the fees and other charges prescribed by the appropriate authorities.

(8) Notwithstanding the provisions of sub-regulation (7) of this regulation, the percentage of any products or goods manufactured, assembled, re-packaged in the Free Zone and sold in the Customs Territory shall be unlimited, against a valid permit and on payment of appropriate duties.

(9) Foreign personnel employed by licensees in the Free Zones shall not be subject to immigration quota system, provided that the foreign personnel shall work only within the Free Zones.

(10) The following goods and product shall not attract taxes or duties—

- (a) goods brought into the Free Zone by a licensee, for consumption by the licensee in the normal course of its business within the Free Zone ;
- (b) any special product imported into the Free Zone under any scheme approved by the Authority ;

(11) Any Special Product imported into the Free Zone under the Act—

(a) on which value has been added without changing the essential character of the product in the Free Zone ; and

(b) intended for the customs territory,

shall be granted an import duty tariff rebate of 75 per cent.

(12) Goods in the Free Zone can be exported to a foreign territory without payment of duty.

(13) Goods can be stored in the Free Zone without payment of duty.

Goods  
abandoned  
in the Free  
Zones.

7. —(1) The Authority shall, have the power to take over Free Zone goods abandoned in the Free Zone and dispose of them in any manner it may deem fit.

(2) The Authority may remove or dispose of any goods or property where the goods or properties have been declared abandoned and the owner or person who ought to be in possession of the goods or property does not respond within 14 days after receiving a notification from the Authority of the impending disposal or removal of the goods or property and any costs incurred by the Authority in removing the abandoned goods shall be refunded by the licensee or owner of the abandoned goods, as the case may be, on demand by the Authority.

Processing  
of goods in  
the Free  
Zones

8. Any goods brought into the Free Zones by an Enterprise or Licensee with the approval of the Authority shall be—

(a) stored, sold, exhibited, broken up, packed, cleaned, marked, remarked, loaded, unloaded, reloaded, divided, mixed or separated ;

(b) processed or reprocessed and packaged or manufactured ;

(c) consumed, if the goods are meant for consumption in the Free Zone ;

(d) removed from the Free Zone or sent into the Customs Territory as either originally packed or otherwise subject to the payment of appropriate duties and rates in accordance with the provisions of the Customs, Excise Tariff, etc. (Consolidation) Act or these Regulations ; or

(e) subjected to any other activity as may be approved by the Authority.

Registrations  
in the Free  
Zones.

9. Without prejudice to the provisions of the Act and these Regulations, the following registrations shall apply in the Free Zones—

(a) Registration of Free Zone Company shall be as follows—

(i) any entity that wishes to operate in any of the Oil and Gas Free Zones shall be duly registered by the Authority as an “Oil and Gas Free Zone Enterprise” (in these Regulations referred to as an “Enterprise”) or be given a requisite licence needed for its operations, and

(ii) applications made to the Authority for registration as an Enterprise shall be in accordance with the rules and regulations set out by the Authority.

(b) vehicles in the Free Zone shall be registered in the Oil and Gas Free Zones Register in accordance with the rules and regulations set out by the Authority.

(c) registration of Products shall be as follows—

(i) Any products manufactured or assembled, pre-packaged and sold in the Oil and Gas Free Zones in Nigeria shall be registered in the Oil and Gas Free Zones Register, after application in accordance with the provisions of Section 9 of the Act,

(ii) Notwithstanding the provisions of these Regulations, the percentage of any product referred to in paragraph (c) (i) of this regulation shall be unlimited, and

(iii) the products referred to under (a) (i) of this regulation, shall only be sold in the customs territory subject to the fees and other charges prescribed by the Authority as set out in the Second Schedule to these Regulations, in addition to the payment of relevant taxes or levies prescribed by the Act or these Regulations ;

(d) All agreements, leases and subleases on developed and undeveloped lands, built-up factory buildings, facilities, warehouses, utilities supply and equipment leases between Free Zone Developers or Concessionaires and Licensees shall be registered in the Oil and Gas Free Zones Register by the lessee, upon the payment of the relevant fees ;

(e) Any Contractor who wishes to undertake any project on behalf of the Authority, Free Zone Developers, Licensed Enterprises or any other category of Licensees inside the Oil and Gas Free Zones, shall be registered as "Contractor" in the Oil and Gas Free Zones Register ; and

(f) Any Consultant who wishes to undertake any project on behalf of the Authority, Free Zone Developers, Licensed Enterprises or any other category of Licensees inside the Oil and Gas Free Zones, shall be registered as "Consultant" in the Oil and Gas Free Zones Register.

**10. A driver of a vehicle in the Free Zone shall possess—**

(a) a valid driver's licence issued by the Federal Road Safety Commission and the driver's licence shall be appropriate for the required class of vehicle ; or

(b) an international driver's licence issued by an appropriate authority and duly verified by the Authority and the Federal Road Safety Corps.

Possession  
of driver's  
licence.

**11. Dedicated Free Zone Customs, Police and Immigration Commands shall be established to—**

(a) deal with all aspects of the movement of goods and personnel in and out of the Zone ;

(b) enforce all relevant laws applicable to the Oil and Gas Free Zones operations ;

Customs.  
Police and  
Immigration.

- (c) investigate criminal cases in the Oil and Gas Free Zones ;
- (d) make arrests where necessary ; and
- (e) testify in court proceedings on cases arising from the Oil and Gas Free Zones activities.

Customs  
procedures.

**12.—**(1) Without prejudice to the provisions of the Act and these Regulations the following Customs procedures shall apply in the Free Zones—

- (a) goods released into the Customs Territory shall be classified as imports and be subject to all applicable taxes, duties and levies ;
- (b) goods released from the Customs Territory into the Free Zone shall be classified as exports into the Free Zone ; and
- (c) equipment and consumables to be used in the construction of facilities in the Free Zone, may be imported into the Free Zone by a licensee free of any taxes, duties or levies.

(2) the procedures set out in Part V of these Regulations shall apply to—

- (a) import and export of goods in the Free Zone ;
- (b) handling of goods which require repairs and maintenance ;
- (c) transfer of goods from one Enterprise to another Enterprise in a Free Zone ; and
- (d) any other procedures as may be applicable to an Enterprise in a Free Zone developed by the Authority from time to time.

Security in  
the Free  
Zone.

**13.** The Authority shall ensure the provision of security at all time over the premises, properties and facilities within the Free Zone.

Access to  
the Free  
Zones.

**14.—**(1) Access to the Free Zone is restricted to personnel that are required to conduct business within the Free Zone.

(2) All personnel moving in and out of the Free Zone shall have an appropriate access pass which shall be conspicuously displayed at all times.

(3) Any person found to be in the Free Zone without the appropriate documentation or authorisation shall be removed or escorted out of the Free Zone.

Applicable  
laws.

**15.** In addition to the provisions of the Act, these Regulations, circulars or any Order applicable in the Free Zone, all other relevant laws applicable in the Customs Territory shall apply in the Free Zone to the extent that the laws are consistent with the Act, Regulations, Circulars or any Order applicable in the Free Zone.



**16.—(1)** Any dispute arising between licensees in the Free Zone which cannot be settled amicably shall be referred by either of the parties to the Authority for settlement and the decision of the Authority on the matter shall be communicated to the parties accordingly.

Arbitration  
and  
settlement  
of disputes.

(2) Any dispute arising between a licensee and any non-Free Zone Government agency shall be referred to the Authority by the licensee concerned and the Authority shall represent the licensee in all negotiations, arbitration, settlement and reconciliation of the dispute.

(3) The Arbitration and Conciliation Act shall apply in respect of sub-regulation (2) of this regulation.

(4) Any dispute arising between any licensee and the employees which cannot be settled amicably between the parties shall be referred to the Authority, who shall take necessary steps to reach a settlement between the parties.

(5) In all the cases in sub-regulations (1) to (4) of this regulation, the Authority reserves the right to intervene at any stage in the dispute without prior notice to the parties involved, in order to settle the dispute and maintain industrial harmony in the Free Zone.

(6) Disputes arising between banks and their customers may be referred to the Authority for resolution in consultation with the Central Bank of Nigeria through the Authority.

(7) The Decision in any dispute shall not preclude a dissatisfied party from seeking justice in the law courts.

**17.** A licensee shall take out litigation or defend any suit which infringes on its rights and activities in the Free Zone through the Authority and the Authority shall take appropriate measures to protect the rights of the licensee in the suit.

Legal  
proceedings.

**18.** A non-Nigerian employee of any licensee shall not accept employment or offer services outside the Free Zone without the prior and express consent of the Authority in accordance with applicable laws.

Restriction  
on non-  
Nigerian  
employees.

**19.—(1)** A licensee operating within the Free Zone area shall observe all environmental, safety and pollution laws and regulations made pursuant to the Act and any other applicable law in the Free Zone.

Health,  
safety and  
environmental  
control.

(2) Every Enterprise in the Free Zone shall ensure that pollution treatment facilities or other suitable device is used to ensure that wastes and pollutants caused by their production processes are kept within tolerable limits as may be prescribed by applicable laws and Regulations.

(3) The Authority shall inspect, monitor and ensure that every anti-pollution device installed by an Enterprise within the Free Zone are in good working condition.

(4) The Authority shall be responsible for the beautification and maintenance of facilities such as roads, drainages, street lighting, water supply, sewage lines and fire-fighting within the Free Zone, or delegate this responsibility to a developer or a licensee as the Authority may deem necessary.

(5) Any maintenance work executed by the Authority at the instance of an Enterprise, shall be paid for by such Enterprise.

(6) The Authority shall determine connection rate of factory building or leased space to power, water supply, sewage lines, fire-fighting system and telecommunication lines.

(7) Notwithstanding the provisions of sub-regulation (4) of this regulation, an Enterprise within the Free Zone area that owns or leases or occupies and operates any factory shall be responsible for the beautification of the immediate surroundings of its factory.

(8) Payments for services consumed by the Free Zone Enterprise shall be paid at the prevailing rates.

(9) Any Enterprise who violates the provisions of this regulation shall be sanctioned in accordance with applicable laws and regulations.

Fees and charges.

**20.—**(1) The fees and other charges specified in the Second Schedule to these Regulations shall be chargeable by the Authority.

(2) An application by a licensee to amend the approved activities specified in a licence shall be deemed to be an application for a new licence and fees shall be charged as prescribed by the Authority.

(3) The Authority reserves the right to review the fees and Charges from time to time.

#### **PART III—LICENSING BUSINESS ENTITIES WITHIN THE FREE ZONES**

Application for licence.

**21.** An application for a licence shall be made to the Authority by completing and filing an application form with the Authority.

Types of licences.

**22.—**(1) Subject to the provisions of the Act and these Regulations, the Authority may grant an approved applicant one or more of the following licences, a—

- (a) Free Zone Licence ;
- (b) Sub-Zone Licence ;
- (c) Free Zone Extension Licence ;
- (d) 75 per cent Duty Rebate Licence ; and
- (e) Special Activity Licence.

- (2) For purposes of obtaining any of the licence, an entity shall have a—
- (a) valid Certificate of Incorporation, issued by the Corporate Affairs Commission ;
  - (b) copy of the resolution of the Board of the applicant's Company ; and
  - (c) any other document that may be determined by the Authority.

(3) For the purposes of obtaining a Licence, an offshore entity shall produce evidence of notarised Certificate of incorporation in the country of origin, together with the memorandum and article of association and a copy of the resolution of the Board of the applicant's Company.

(4) An approved Free Zone entity with a Special Licence shall operate only within the Free Zone.

**23.—**(1) The Authority may issue a Free Zone enterprise licence to an approved applicant who has satisfied the requirements prescribed by the Authority.

Free Zone  
enterprise  
license -  
registration.

(2) For the purposes of obtaining a Free Zone enterprise Licence, an applicant shall submit its business plan to the Authority for appraisal.

(3) An applicant for a grant of Free Zone Enterprise Licence (offshore company) shall produce a bond to the Free Zone Registrar, in accordance with the fees prescribed by the Authority.

(4) A Free Zone Licensee shall operate only within the Free Zone.

(5) A Free Zone licence shall specify the activities to be undertaken by the licensee in the Free Zone.

(6) A successful applicant for the formation of a Free Zone Enterprise shall be issued with a certificate, which shall among other things, carry the date of registration, name of the Enterprise and the seal of the Authority.

(7) A Free Zone Enterprise shall be deemed to be duly formed with effect from the date of registration.

**24.—**(1) A licence shall be valid for one calendar year.

Renewal of  
licence.

(2) Upon expiration, a licence shall be renewed on—

- (a) payment of the prescribed fees ;
- (b) payment of any outstanding amount due to the Authority ;
- (c) the presentation of any other documents, returns or information which the Authority may require ; and
- (d) the presentation of any acceptable appraisal report in the case of a Free Zone enterprise.

**B 162**

Amendment  
of licence.

25. Upon the application of a licensee, the Authority may amend its Licence on the payment of prescribed fees.

Extension  
of licence.

26. The Authority may extend a licence on such terms and conditions as may be prescribed from time to time.

Continuing  
obligation of  
a licensee.

27.—(1) A Free Zone licensee shall—

(a) at all times, comply with the terms and conditions of the licence and any lease agreement ;

(b) comply with administrative directives and circulars issued by the Authority, from time to time ;

(c) comply with the laws of Nigeria to the extent in which they are applicable in the Free Zone ;

(d) submit to the Authority, at such intervals that may be prescribed by the Authority, such statistical data, information and returns as regards the audited accounts, sales, purchases and other operations of the licensee, as the Authority may require or prescribe, from time to time ;

(e) keep up-to-date accounting records of all transactions of the Enterprise within the Free Zone, in such form as to disclose with reasonable accuracy, at any time, the financial position of the Enterprise as examined ;

(f) guarantee the directors and investors that the balance sheet and profit and loss account of the Enterprise prepared under these Regulations complies with the requirements of these Regulations ;

(g) keep records of assets and liabilities, daily cash account details and any other matter in respect of which the receipt and expenditure were incurred of any Enterprise ;

(i) keep all records and books of an Enterprise in its registered office in the Free Zone, which shall be opened at all times to inspection by the Authority ; and

(j) prepare the earnings and annual accounts of an Enterprise, which may be reported and prepared in foreign currency.

(2) A Free Zone developer and concessionaire shall—

(a) submit monthly records of all invoices on Free Zone services and facilities offered to Free Zone Licensees, not later than 7 days from the month of transaction ; and

(b) remit all payments collected on behalf of the Authority to the Bank Accounts prescribed by the Authority within 15 days from the month of transaction.



(3) The Financial year of a Free Zone Enterprise shall be as follows—

(a) the “*first financial year*” of an Enterprise in the Free Zone shall commence on the date in the Certificate of Registration and shall terminate on December 31st of the same year ;

(b) successive financial years shall be 12 months duration beginning from January to 31st December of the same year ;

(c) the Board of Directors of an Enterprise shall prepare for each financial year, the balance sheet and a profit and loss account for that year ;

(d) the balance sheet shall give a true and fair view of the state of affairs of the Enterprise as at the end of the financial year ;

(e) the Authority reserves the right to require that the accounts of an Enterprise comply with provisions of these Regulations or any rule laid down from time to time ;

(f) where an Enterprise owns any other Enterprise or owns more than 50 percent shares in another Enterprise or otherwise, controls any other company or Enterprise, the initial Enterprise shall prepare the group accounts on a consolidated basis ;

(g) where any Free Zone Enterprise owns less than 50 percent shares in a company or other Enterprise, but exercises significant influence over the activities of the company or the Enterprise, such company or Enterprise shall be treated as an associated company for accounting purposes ;

(h) every Enterprise shall submit its Annual Accounts to the Free Zone Registry not later than three months after the end of the financial year or such longer period as may be determined by the Authority ;

(i) an Enterprise shall appoint auditors from the list of auditors approved by the Authority ;

(j) the Auditor shall ensure that the account of the Enterprise is audited in conformity with the provisions of these Regulations ;

(k) an Enterprise registered in the Free Zone shall submit an audited report duly signed by the auditor to the Authority and Free Zone Registry ; and

(l) Where the Auditor’s report reveals that the total net assets of an Enterprise falls below 50 percent of its share capital, the Directors shall not later than 30 days from receiving the report, convene a meeting of the Enterprise shareholders, for the purpose of considering steps to be taken, if any, to rectify the situation and notify the Authority.

(4) Every Enterprise in the Free Zone shall keep a register of its shareholders and any changes made thereto shall be entered therein and forward same to the Free Zone Registry within 7 days of such changes in the Register.

(5) Every resolution passed at an Enterprise meeting and requires notice to be given, shall within 15 days of such resolution be forwarded to the Authority and entered in the Free Zone Register.

(6) A Statutory Declaration of Compliance shall be as follows—

(a) where an Enterprise has complied with all necessary requirements for registration pursuant to these Regulations, the Enterprise shall make a statutory declaration to the Authority, stating that all the requirements for registration have been complied with ; and

(b) the Authority reserves the right to accept or refuse any declaration submitted to it by an Enterprise within 30 days, and where the Authority refuses to grant such declaration, it shall state the grounds for such refusal.

Premises.

**28.** A licensee shall enter into a lease agreement in respect of any parcel of land or premises within the Free Zone which the licensee proposes to hold.

Deregistration  
of a Free  
Zone  
enterprise.

**29.** A licensee may, upon formal application to the Authority request for de-registration subject to the following procedures—

(a) A licensee wishing to de-register from the Free Zone shall submit the followings to the Authority—

(i) a Certified True Copy of the Board and Company Resolution of their decision to de-register from the Free Zone,

(ii) proof of payment of all outstanding fees, dues, charges,

(iii) a letter certifying that all bank guarantees and those of employees have been recouped,

(iv) all Free Zone vehicle number plates used by the Licensee, and

(v) the names and particulars of their appointed Liquidator(s) who shall not be a shareholder or the Chief Executive Officer of the Enterprise ;

(b) within 10 Calendar days of the submission of the documents and materials specified under paragraph (a) of this regulation, the Authority shall advertise a notice of de-registration of the Licensee in the local dailies for a period of 30 Calendar Days to ensure that there are no objections or claims by third parties towards a licensee's proposed de-registration ;

(c) the Authority shall commission a comprehensive audit of the Enterprise to satisfy itself that all goods and products imported and exported by the licensee have been cleared and all Customs duties have been settled ;

(d) where the license of the Enterprise has expired for more than one month at the time of applying for deregistration, the Enterprise shall either renew or suffer a penalty of 50% of rate of the Registration fee per month ;

(e) the Authority shall direct the cancelation of the visas of all foreign employees of the Enterprise ;

(f) the Authority shall issue a Certificate or Letter of Deregistration to the Enterprise provided the Authority is satisfied that the procedures set out in paragraph (a) to (e) of this regulation are complied with ;

(g) The Authority shall direct the cancelation of the visa of the appointed liquidator ; and

(h) within the period of the notice, the Board of the Enterprise may still be allowed to withdraw their request for deregistration through a Resolution conveyed and addressed to the Authority.

**30.—**(1) The operational licence of a licensee may be revoked if any of the following circumstances are confirmed by an investigation carried out by the Authority—

Revocation  
of an  
operational  
licence.

(a) where it is confirmed through a written report that there has been an act contrary to the provisions of the Act, these Regulations, guidelines, circulars and directives issued by the Authority, which is detrimental to the peace and order in the Free Zone ;

(b) where it is established that a licensee has evaded tax, such as the enjoyment of earnings accruing from business activities conducted in the Customs Territory ; and

(c) where it is established that a licensee has presented a forged document.

(2) A licensee whose license has been revoked shall forfeit the licence fee paid to the Authority.

(3) A Free Zone enterprise, which carries on its activities in the Free Zone despite the expiration of or revocation of its operational licence shall be expelled from the Free Zone by the Free Zone Police or Free Zone Customs command, on the request of the Authority and the property of the affected licensee shall be confiscated, provided the Licensee is operating from a dedicated Free Zone Area.

#### PART IV—FREE ZONE ENTERPRISES PROCEDURE

**31.—**(1) Any company or any other entity or person who desires to form a Free Zone enterprise shall complete and submit to the Authority, the prescribed application form and a proposed business plan with all the necessary information and documentation.

Formation of  
Free Zone  
enterprises.

(2) The Authority may reject any application that fails to comply with the requirements for the formation of Free Zone enterprises.

(3) The Authority shall notify the applicant in writing of any decision made within 30 days of the receipt of the application.

(4) The Authority may modify the requirements for the formation of a Free Zone enterprise.

**B 166**

Issuance of  
certificate.

**32.—**(1) A successful applicant for the formation of a Free Zone enterprise shall, be issued with a certificate which shall contain, among other things, the date of registration, name of the enterprise and the seal of the Authority.

(2) A Free Zone enterprise shall be deemed to be duly formed with effect from the date of registration.

Share  
Capital.

**33.—**(1) The share capital of a Free Zone enterprise shall be—

(a) denominated in either Nigeria currency or any other international currency acceptable to the Authority ; and

(b) divided into unit of shares as the Authority may, from time to time determine, and each unit of shares shall be evidenced by a share certificate.

(2) Shares of an Enterprise in the Free Zone shall be fully paid for in cash or by valuable assets before they are issued.

(3) An Enterprise may not acquire its own shares, but may own shares in other Enterprise in the Free Zone or in any company, subject to having complied with the provisions of these Regulations.

(4) Any transaction in shares or securities shall have a prior approval of the Authority.

(5) The share capital of a Free Zone enterprise may be altered by the owner's declaration, subject to the prior approval of the Authority and the details of the alteration shall be entered into the Free Zone enterprise Register, maintained and kept by the Authority and shall take effect from the date of registration.

(6) Every Free Zone enterprise shall register with the Authority any purchase, assignment or transfer of shares in the enterprise, except where its shares are quoted and transferable on any international Stock Exchange.

(7) Every transfer of shares between one Enterprise and another Enterprise in the Free Zone shall be registered in the Free Zone Register.

Name of a  
Free Zone  
enterprise.

**34.—**(1) The name of a Free Zone enterprise shall end with the initials "FZE" and shall not be registered in the Free Zone enterprises Register with a name which is not approved by the Authority.

(2) A Free Zone enterprise may change its name by the owner's declaration, subject to the proposed name being approved by the Authority.

(3) The new name of the Free Zone enterprise shall be entered into the Free Zone enterprises register and a certificate of change of name issued by the Authority.

(4) The certificate of change of name shall specify, among other things, the date of registration of the new name, the new name of the Free Zone enterprise and the seal of the Authority.

**35.—**(1) A Free Zone enterprise shall at all times, have a registered address within the Free Zone to which all communication and notices shall be addressed.

Registered address of a Free Zone enterprise.

(2) A Free Zone Enterprise shall maintain a register of directors and secretary kept at its registered address within the Free Zone.

(3) The Register under sub-regulation (2) of this regulation shall contain the particulars, address of the Board of Directors and Secretary of the registered Enterprise within the Free Zone.

(4) The Authority shall be notified of any change of registered address and particulars and address of the Board of Directors and Secretary within 14 days thereof.

**36.** The business of an Enterprise in the Free Zone shall be conducted and managed by the Board of Directors of such an Enterprise and shall exercise all powers conferred by the Registration or any other legislation.

Duties and responsibility of directors.

**37.** A Free Zone Enterprise shall affix and keep affixed its sign-name plate in a conspicuous position, in the registered office or place of business in the Free Zone.

Sign-name plate.

**38.** A Free Zone enterprise shall have its name printed in legible letters in all business letters, notices and other official publications, including promissory notes, cheques, bills of exchange, orders of money, goods or services purported to be signed by or on behalf of the Free Zone enterprise and in all parcels, invoices, receipts, letters of credit and guarantees.

Correspondence, etc.

#### **PART V—PROCEDURE FOR IMPORTING, EXPORTING AND MOVEMENT OF GOODS**

**39.** Goods shall be imported into the Free Zone in accordance with the following procedures—

General procedures for importing goods into the Free Zone.

(a) the Licensee shall ensure that the consignor or supplier of the goods shall, forward the Bill of Lading or air waybill, invoices and packing list as itemised with their prices ;

(b) the manifest of the vessel or the aircraft relating to the goods shall be clearly marked with words "Free Zone Status" for goods to be discharged at the Free Zone ;

(c) the licensee shall observe the following procedures in relation to the Bill of Lading or air waybill, (in this regulation referred to as the "Bill")—

(i) the Bill shall indicate that the consignee of the Goods is the licensee and specify the licensee's address as Oil and Gas Free Zone, followed by the address and location of the Free Zone,

(ii) where a bank has a lien on the goods shipped into the Free Zone, the Bill shall be consigned to the bank but shall bear the marks and numbers of the Free Zone and the Free Zone Licensee shall be the Notify Party,

(iii) in sea shipments, the port of discharge shall be specified on the Bill as Oil and Gas Free Zone and where the goods are to be discharged at a port other than, an Oil and Gas Free Zone Port, it shall be specified on the Bill, provided that the final port of discharge shall be specified as "Oil and Gas Free Zone",

(iv) in air shipments, the airport of final destination shall be specified on the Bill as "Port Harcourt International Airport" or Murtala Mohammed International Airport, Ikeja, Lagos, or any other Airport closest to the Free Zone in question ;

(d) the licensee shall, complete Form M prior to or on entering the Customs Territory and to be entitled to a waiver of pre-shipment inspection. When completing the Form M, the country of supply shall be specified as "Oil and Gas Free Zone, Nigeria" ;

(e) the identification and address of the consignee contained in the manifest, Bill, invoice and packing list shall be specified as "Oil and Gas Free Zone, and the location of the Free Zone in question ;

(f) the Authority shall require the shipping line or airline to provide separate manifest (in hard and soft copies) of goods to be discharged in any of the Oil and Gas Free Zones ;

(g) the shipping line shall provide a manifest to the Authority 7 days before the arrival of a vessel and in the case of an aircraft, the manifest shall be provided, prior to or upon arrival of the aircraft and the manifest shall be delivered to the Authority in envelope duly sealed with wax ;

(h) a licensee shall, provide to the Authority, prior to the arrival of goods or upon shipment either by electronic means or otherwise, certified true copies of invoices, packing list and the Bill ;

(i) the licensee shall, comply with the specific procedures for importing goods into the Free Zone by air, sea or road freight, as the case may be ;

(j) prior to the arrival of the goods or upon shipment, the Licensee shall provide to the Authority, a certified true copy of any document required, including invoices, packing list and Bill, to enable the Authority prepare a request for transfer of the goods to Customs and this shall be considered as a transaction request order made by the Licensee to the Authority ;

(k) upon receipt of the "*Transaction Request Order*", the Authority shall prepare a "*Request to Transfer* or "*Transfer Request*" to Customs authorising the goods to be transferred under Customs Escort from the quayside, cargo shed or point of discharge to the Oil and Gas Free Zone ;

(l) the duly authorised and endorsed "*Request to Transfer*" or "*Transfer Request*" shall be delivered to the relevant Terminal Operator or Aviation Handling Company, who shall transfer the goods from the quayside, cargo shed or place of discharge to the appropriate dedicated stacking area or common stacking area whichever is applicable ; and

(m) upon completion of transfer, the transfer request shall be signed by the Terminal Operator or Aviation Handling Company and returned to the Oil and Gas Free Zone.

**40.**—(1) The Shipping Line or Terminal Operator shall provide the manifest to the Authority 7 days before the arrival of a vessel.

(2) The Authority shall capture data into the Free Zone Management System.

(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).

(4) The Authority, after verification of the Licensee's documents shall direct that a Transaction Request Order be generated.

(5) The Authority shall generate the Transaction Request Order.

(6) The Authority shall thereafter submit an application letter to obtain Free Zone Customs approval for transfer of the goods.

(7) Nigeria Customs Service shall grant approval for transfer of goods.

(8) Copies of transfer approval shall be transmitted to the Authority, Licensee, shipping company and Port Gates.

(9) Goods shall be transferred under Customs escort to licensee's stacking area or common stacking area, as the case may be.

**41.**—(1) The manifest shall be provided to the Authority prior to or upon arrival of the aircraft by the Airline or relevant Aviation Handling Company.

(2) The Authority shall capture data into the Free Zone Management System from the manifest.

(3) Licensee shall submit a request to the Authority to transfer goods to the Free Zone together with a copy of Commercial invoice, Airway bill and packing list.

(4) The Authority, after verification of the licensee's documents shall direct that a Transaction Request Order be generated.

Procedure  
for  
importing  
goods into  
the Free  
Zone by sea.

Procedure  
for  
importing  
goods into  
the Free  
Zone by air.



(5) The Authority shall submit application letter to obtain Free Zone Customs approval for transfer of goods to the Zone.

(6) Nigeria Customs Service shall give approval for transfer of goods and obtain other agencies' approvals for transfer.

(7) The Authority pays cargo handling, terminal and other airport agencies charges and obtain a Delivery Order.

(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.

(9) Goods shall be transferred under Customs escort to the Free Zone warehouse or stacking area.

(10) Upon arrival of the goods in the Free Zone, the Free Zone Customs Command and the Authority shall verify, tally and reconcile the goods with the landing certificate.

(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.

Procedure  
for  
importing  
goods into  
the Free  
Zone by  
road.

**42.** Goods shall be imported into the Free Zone by road in accordance with the following procedures—

(a) the commercial invoice relating to the goods shall specify the value of the insurance, cost of the goods and freight ;

(b) 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 ;

(c) the application referred to in paragraph (b) of this regulation shall be delivered to the Authority with a copy of each of the following—

(i) Commercial Invoice,

(ii) Waybill, and

(iii) Packing List ;

(d) 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 ;

(e) 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

(f) 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.

**43.—**(1) All deliveries of goods in the Free Zone shall be entered into the Authority's "cargotrack" inventory system.

Cargotrack  
inventory  
system.

(2) The Authority shall issue stock reports, from time to time, showing the movement of goods in the Free Zone.

(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.

(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.

**44.—**(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.

Export of  
goods from  
the Free  
Zone to the  
customs  
territory.

(2) The licensee shall, submit a request for export to the Authority together with copies of the following documents, attested to by the bank—

- (a) Commercial Invoice ;
- (b) Form M ;
- (c) Bill of Lading ;
- (d) Packing List ;
- (e) Form C16(CCVO) ;
- (f) PAAR ; and
- (g) E Payment or Bank Receipt.

(3) The Authority, after verification of the licensee's documents shall generate a Transaction Request Order.

(4) The Authority shall request the Free Zone Customs Command to examine, assess, value and classify the goods for importation into the Customs Territory.

(5) Examination of the goods by the Free Zone Customs Command shall be carried out and a Clean Report of Inspection issued.

(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.

Procedure  
for Pre-  
Release or  
Customs  
Scheduling  
System.

(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.

**45.** 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—

(a) 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 ;

(b) 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 ;

(c) the licensee shall, provide a bank guarantee or bond to the Free Zone Customs Command for an amount sufficient to cover the duties ;

(d) 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 Examination Notice, to the Authority, for the release of the goods through Customs Scheduling System ;

(e) 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

(f) 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.

Export of  
goods  
overseas  
by sea.

**46.—(1)** A Licensee shall submit application to the Authority together with copies of the following documents—

(a) Commercial Invoice ;

(b) Bill of Lading ;

(c) Packing List ; and

(d) Export Declaration Form.

(2) The Authority, after verification of the licensee’s documents shall generate a Transaction Request Order.

(3) The Authority shall request the Free Zone Customs Command to examine the goods, before the goods are released.

(4) The licensee or its agent shall submit the release documents to the shipping line for cargo booking.

(5) The Authority shall request the Terminal Operator to deliver the goods to the vessel under the Free Zone Customs Escort.

(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.

(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.

(8) the licensee shall perfect an Export Bill of Entry for the purposes of effecting final release by the Free Zone Customs Command.

47.—(1) A licensee shall submit application to the Authority together with copies of each of the following documents—

Export of  
goods  
overseas  
by air.

- (a) Commercial Invoice ;
- (b) Air Way Bill ;
- (c) Packing List ; and
- (d) Export Declaration Form.

(2) The Authority, after verification of the licensee's documents shall generate a Transaction Request Order.

(3) The Authority shall request the Free Zone Customs Command to examine the goods, before the release of the goods.

(4) the Authority shall request the Airport Customs Command to, approve the release documents for the purposes of the export of the goods.

(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.

(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.

(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.

(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.

(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.

**B 174**

Goods from the customs territory for repairs or maintenance in the Free Zones.

**48.—(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.

(2) The application for repairs or maintenance of the goods shall, be made to the Authority, stating the reasons for such repairs or maintenance.

(3) The Authority, after verification of the licensee's or other person's documents, shall generate a Transaction Request Order.

(4) The Authority shall approve the movement of the goods into the Free Zone and notify the Nigeria Customs Service.

(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.

(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.

Repairs and maintenance of goods in the Free Zones from the customs territory for export.

**49.—(1)** A licensee or any other person may apply to the Authority for the repairs or maintenance in the Free Zone of goods from the Customs Territory, for purposes of export.

(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.

(3) The Authority, after verification of the documents shall generate a Transaction Request Order.

(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.

(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.

(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.

(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.

(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.

(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.

**50.—**(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.

Goods for repairs or maintenance in the customs territory from the Free Zones.

(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.

(3) The Authority, after verification of the licensee's documents shall generate a Transaction Request Order.

(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.

(5) The goods for repairs or maintenance shall be exported under Free Zone Customs Escort to the Customs Territory.

(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.

(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 approved by the Free Zone Customs Command and the Authority.

(8) Upon the completion of the repairs or maintenance of the goods, the licensee shall, return the goods under the Free Zone Customs Escort into the Free Zone.

(9) The Free Zone Customs Command shall examine, reconcile and verify the repaired or maintained goods imported into the Free Zone.

**51.—**(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, attaching all the relevant documents relating to the goods to be purchased.

Procedures for transferring goods between licensees.

(2) The procedures relating to exportation of goods from the Free Zone into the Customs Territory set out in regulation 44 of these Regulations shall apply to the transfer of goods between licensees, if the goods are destined for the Customs Territory.

(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.

(4) Where the purchased goods are for consumption in the Free Zone, by the buyer, the provisions of regulation 54 of these Regulations shall apply.

(5) Where the purchased goods are for export by the buyer, the provisions of regulation 46 or 47 of these Regulations shall apply, as the case may be.

(6) The Authority shall notify the parties in writing, where the Transaction Request Order is not approved.

Procedures  
for  
transferring  
goods from a  
Free Zone  
to another.

**52.**—(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.

(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.

(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.

(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.

(5) The Customs Command in the Free Zone where the goods are located shall generate a Transit Manifest (Transit Manifest) and transfer the goods to the Free Zone Command where the request originated from.

(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.

Procedure  
for  
unstuffing  
and  
unpacking.

**53.**—(1) The Licensee shall submit request for un-stuffing/un-packing of cargo to the Authority together with a copy of bill of lading/Air Way Bill, Form C16, Invoices and Transfer approval.

(2) The Authority, after verification of the licensee's documents shall generate a Transaction Request Order.

(3) The Authority shall submit a letter to obtain Free Zone Customs approval.

(4) The Nigeria Customs Service shall give approval for unstuffing/unpacking.



(5) Unstuffing/unpacking shall be carried out under the supervision and inspection of the Nigeria Customs Service and the Authority in the client's stacking area or common stacking area.

**54.—**(1) The Licensee shall submit application for Free Zone consumption to the Authority together with a copy of bill of lading/Air Way Bill, Form C16, Invoice, Single Goods Declaration (SGD), Packing List and Transfer approval.

Procedure  
for passage  
of Free Zone  
consumption.

(2) The Authority, after verification of the licensee's documents shall generate a Transaction Request Order.

(3) The Authority shall submit a letter to obtain Free Zone Customs approval.

(4) The Nigeria Customs Service shall give approval for Free Zone consumption.

(5) Where approval is given on any goods, no duty shall be paid on such goods.

(6) On the strength of the approval, the goods shall be examined by Customs and released for use within the Free Zone.

**55.—**(1) A Licensee shall submit an application for examination/assessment to the Authority together with a copy of bill of lading/Air way bill, Form C16, Invoice, Form M, PAAR, Commercial invoice, Single Goods Declaration Form, Packing List, Transfer Approval and e-Payment/Duty Payment Receipt, if the Examination and Assessment, is for release on duty payment.

Procedure  
for  
examination/  
assessment.

(2) The Authority, after verification of the licensee's documents shall generate a Transaction Request Order.

(3) The Authority shall submit a letter to obtain Free Zone Customs approval.

(4) The Nigeria Customs Service shall give approval for the release and immediate use of the goods.

(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.

**56.—**(1) A licensee may apply to the Authority in writing for Temporary Movement of goods to the Customs Territory.

Procedure  
for  
temporary  
movement.

(2) The application for Temporary Movement shall state the reasons and duration for the Temporary Movement.

(3) The licensee shall forward the application to the Authority together with copies of the following documents—

- (a) Commercial invoice/CCVO ;
- (b) Oil and Gas Free Zone Bond ;
- (c) Packing List ;
- (d) Airway Bill/Bill of Lading or Free Zone waybill ; and
- (e) Customs Transfer Approval.

(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.

(5) The Free Zone Customs Command release documents shall also specify the duration for the Temporary Movement.

(6) Customs duty shall be charged on the goods on Temporary Movement not returned within the specified duration, unless an application for the extension of time is made by the licensee and approved by the Authority and Customs.

(7) The licensee shall return the goods on Temporary Movement at the end of the approved time and shall notify the Authority in writing.

(8) The Authority shall request the Free Zone Customs Command to examine, reconcile and verify the returned goods on Temporary Movement.

(9) The Authority shall update the Free Zone stock with the returned goods.

Procedure  
for  
processing  
and value  
addition in  
the Free  
Zone.

**57.—**(1) The licensee shall apply to the Authority for examination and processing of Free Zone goods attaching the following documents—

- (a) Certificate for import duty tariffs rebate of 75% ;
- (b) Packing list ;
- (c) Bill of lading or airway bill ;
- (d) Trans-loading and/or transfer approval(s) as applicable ;
- (e) Commercial invoice ;
- (f) Attested invoice ; and
- (g) Unstuffing approval.

(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 product before taken out of the Free Zone.

(3) The Authority shall raise a transaction request order in respect of the application.

(4) Upon completion of the processing, the licensee 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—

- (a) Free Zone way bill ;
- (b) Final Invoice ;
- (c) Free Zone CCVO ; and
- (d) 75% Duty Rebate spread sheet.

(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.

(6) The Authority shall request the Free Zone Customs Command to examine, assess, value and classify the goods for importation into the Customs Territory.

(7) Examination of the goods by the Free Zone Customs Command shall be carried out and a Clean Report of Inspection issued.

(8) The licensee or its agent shall present a Clean Report of Inspection together with all other relevant documents to the bank for the purposes of payment of duty.

(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.

**58.** 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—

Procedure  
for transiting  
goods  
through the  
Free Zone.

(a) the Licensee shall apply to the Authority requesting for "*Examination and Release*" and attaching the following documents—

- (i) Customs Transfer Letter,
- (ii) Bill of Lading or Airway Bill,
- (iii) Attested Invoice,
- (iv) Commercial/ Proforma Invoice ; and
- (v) Packing List ;

(b) the Authority shall generate a Transaction Request Order and apply to Customs for examination and release of the goods on transit ; and

(c) on the strength of the examination, the goods shall be released.

## **B 180**

Procedure  
for release of  
personal  
effects in  
Free Zone.

**59.**—(1) The procedure specified in regulation 58 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.

(2) Without prejudice to the requirements specified in regulation 58 of these Regulations, the Data and Statistics Page of the Employee International Passport and Visa page shall be properly endorsed.

Procedure  
for  
transloading  
of goods in  
the Free  
Zone.

**60.** The procedure for unstuffing and unpacking specified in regulation 53 of these Regulations shall apply to the bulk transfer of goods from the Barge/Vessel to the Free Zone storage facilities.

Procedure  
for testing  
and  
calibration of  
goods in the  
Free Zone.

**61.** For the purpose of testing and calibration, the Licensee shall apply to the Authority for approval and if approval is granted, the Authority shall forward the application to the Nigeria Customs Service to observe the exercise.

Procedure  
for physical  
sighting of  
goods in the  
Free Zone.

**62.**—(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.

(2) Upon approval, the Authority and the Nigeria Customs Service shall jointly carry out the sighting.

Procedure  
for  
examination  
and  
assembly in  
the Free  
Zone.

**63.**—(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.

(2) Upon approval, the Authority shall forward the application to the Nigeria Customs Service.

(3) The process of assemblage shall be carried out by the Licensee and shall keep proper records of the materials used during the operation.

(4) Payment of duty through SGD shall be made when the goods are being taken to the Customs Territory.

Procedure  
for  
examination  
and  
conversion  
for home  
use.

**64.**—(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—

- (a) Customs Transfer Approval ;
- (b) Letter of Sale ; and
- (c) Bill of lading or Airway bill.

(2) After payment of the purchase price, the Vendor Licensee shall issue an official receipt and invoice to the purchaser.

(3) The purchaser shall apply to the Authority attaching all the documents specified in sub-regulations (1) and (2) of this regulation.

(4) The Authority shall forward the application to Customs for examination and valuation of duty based on current devaluation of the goods.

(5) The goods shall be released by Customs after payment of the duty.

#### PART VI—BANKING PROCEDURES

65.—(1) An application to establish a bank in the Free Zones shall be submitted by the parent bank to the Authority along with the relevant fees and the following documents—

Application  
to establish a  
bank in the  
Free Zones.

(a) evidence of payment of non-refundable fees as may be prescribed by the Authority and the Central Bank of Nigeria from time to time ;

(b) bank draft to the value of the minimum paid-up capital to be deposited with the Central Bank of Nigeria ;

(c) board resolution detailing the strategic objectives for the establishment of the subsidiary ;

(d) initial assessment report by the parent bank detailing specific benefits derivable from the subsidiary ;

(e) board approval for capital allocation to meet the minimum capital requirement for the subsidiary ;

(f) feasibility report which shall include—

(i) justification of the request including the business model and strategy for the establishment of the proposed subsidiary,

(ii) the capacity of the bank to cope with such expansion, considering its capital adequacy, liquidity, management effectiveness and availability of free funds, viability of the proposed subsidiary,

(iii) details of the shareholding structure of the proposed subsidiary,

(iv) range of products or services to be offered by the proposed subsidiary

(v) a breakdown of the estimated initial capital expenditure and other operational costs for the proposed subsidiary, and

(vi) the sources of foreign exchange to finance the establishment and running of the subsidiary ;

(g) financial projections of the subsidiary bank for at least 3 years, including Statement of Financial Position, Income Statement, Notes to the accounts and Assumptions ;

(h) Memorandum and Articles of Association of the proposed subsidiary ;

(i) organogram and detailed profile of the directors and key management staff of the proposed subsidiary ;

(j) human resource requirements ;

(k) detailed Enterprise Risk Management Framework of the proposed subsidiary ; and

(l) details of how the operations of the subsidiary would be monitored.

(2) The Parent Bank shall be licensed under the Banks and Other Financial Institutions Act (BOFIA), Cap B3, Laws of the Federation of Nigeria, 2004 (as amended) or under relevant law, where it is a foreign bank.

(3) The application shall be forwarded to the Central Bank of Nigeria by the Authority.

(4) The prudential requirements shall be as follows—

(a) the required minimum paid-up capital to operate in the Oil & Gas Free Zone shall be US\$10million or such other amount as the CBN may from time to time prescribe ;

(b) in addition to the requirement under sub-regulation (a) of this regulation, a bank in the Free Zone shall meet all the prudential requirements as may be specified from time to time by the Central Bank of Nigeria ; and

(c) banks in the Free Zones shall appoint persons with good character and relevant qualification to key management positions.

(5) The disclosure requirements shall be as follows—

(a) a bank in the Free Zones shall disclose to the Authority, the equity interests of its directors and key officers in any enterprise in the zones within 14 days of acquisition of such interest ;

(b) any bank that fails to make disclosure as required under sub-regulation (5) (a) of this regulation, may have the directors or any officer of the bank removed ;

(c) A director of a bank in the Free Zone who is in anyway interested in the grant of an advance, loan or credit facility with the bank in the Free Zone shall declare the nature of the interest to a meeting of the Board of Directors of the bank.

External  
accounts.

**66.** Any Enterprise within the Free Zone may open and operate external accounts with licensed commercial banks in the Customs Territory of Nigeria for the purposes of defraying its statutory, operational and other administrative expenses.

**67.** A bank operating in the Free Zone shall enjoy the following incentives—

Incentives to  
Free Zone  
Banks.

- (a) freedom to move funds in and out of the Free Zone ;
- (b) exemption from paying stamp duties on its documents ;
- (c) exemption from paying Withholding Tax requirements on deposit, dividends and royalties ;
- (d) exemption from paying Corporate Tax ;
- (e) exemption from paying estate duty, inheritance or capital gains tax on inheritance or its shares or property ;
- (f) interest rates on loans and deposits are not liable to domestic monetary controls ; and
- (g) exemption from the payment of duties on imports of furniture, office equipment and other facilities necessary for its operations.

**68.—(1)** No bank in the Free Zone shall—

Prohibited  
activities.

(a) undertake any transactions which are detrimental to national interest or fiscal policy of the government ; and

(b) open an account for a customer whose identity is questionable and unknown to the bank in line with Know Your Customer (KYC) principle.

(2) Financial institutions within the Free Zone are required to comply with the following conditions—

- (a) report all complex or suspicious transactions ;
- (b) develop programmes to combat money laundering, proceeds of crime or other illegal acts within the institution, which shall include—
  - (i) the designation of compliance officers at the management level,
  - (ii) internal audit unit, scrutinizing and ensuring that proper records are kept,
  - (iii) on-going training and awareness for all the staff, and
  - (iv) display of notice in a conspicuous place directing the attention of customers and the general public to the dangers associated with money laundering and other financial crimes ;
- (c) ensure strict adherence to the provisions of the Money Laundering (Prohibition) Act, 2004.

**69.—(1)** The Central Bank of Nigeria may from time to time, prescribe penalty for non-compliance with its fiscal policies, guidelines and directives as it relates to Free Zone operations in Nigeria.

Non-  
compliance.

(2) A licence granted to a bank in a Free Zone may be revoked on any of the following grounds—

- (a) submission of false information or activities outside the scope of the license ;



(b) engaging in functions or activities outside the scope of the license;  
 (c) persistent failure to comply with request for information or data in the manner specified by the Central Bank of Nigeria;

(d) failure to comply with the provisions of these Regulations, or any other directive as may be issued by the Central Bank of Nigeria from time to time ; and

(e) where the operating license or authorization of its parent bank has been withdrawn by the Regulatory authority in which it has its principal place of business.

(3) In this part—

(a) “*Authorized Banks*” means Banks licensed under BOFIA and authorised to deal in foreign exchange in the Customs Territory of Nigeria or foreign banks appropriately registered overseas.

(b) “*external account*” means an account opened for non-residents by banks licensed under BOFIA or other legislations to operate in the Customs Territory of Nigeria for defraying statutory, operational and administrative and salary expenses of non-residents, funded only from the sale of foreign currencies for Naira, and cannot be funded with Naira from any other source without the Central Bank of Nigeria’s approval ;

(c) “*Free Zones*” means Oil and Gas Free Zones created under the Act and other relevant legislations ;

(d) “*non-resident*” means—

(i) any person who is resident outside the Customs Territory of Nigeria such as expatriate staff in the Free Zone, or

(ii) any Enterprise or institution registered or incorporated and an Enterprise from outside the Customs Territory of Nigeria, such as the Enterprise and licensed banks in the Free Zone ;

(e) “*resident*” means—

(i) a citizen of Nigeria,

(ii) a person granted permission to reside permanently in Nigeria, and

(iii) a business enterprise or institution registered or incorporated and operating in the Customs Territory of Nigeria ; and

(f) “*resident account*” means an account opened for a resident or a temporary visitor to Nigeria by banks licensed under BOFIA to operate in the Customs Territory of Nigeria ;

PART VII—PHYSICAL PLANNING AND CONSTRUCTION PROCEDURES  
IN THE FREE ZONE

**70.—(1)** Without prejudice to the provision of the Land Use Act, any land within the jurisdiction of the Free Zones under the control or management of a Federal Government Agency shall be acquired, leased or transferred to an investor by the Federal Government Agency—

Acquisition  
of land.

(a) An investor shall take lease from the Federal Government Agency, in respect of any land situate in the Free Zone, but owned by the Federal Government Agency, on the terms and conditions prescribed by the Agency.

(b) An investor shall take lease from the Authority, in respect of any land outside the control or management of a Federal Government Agency but situate within the Free Zone.

(c) A Free Zone entity shall present to the Authority, a written report of any application for lease or acquisition of land in the Free Zone.

(2) Where a land within the Free Zone has been concessioned by another Federal Government Agency, such land shall be jointly administered by the Authority and the Agency.

**71.—(1)** An Enterprise may apply to the Authority or a Free Zone Developer through the Authority, for land, office or factory space in the Free Zones to enable it undertake the approved activity for which a licence is granted.

Application  
and payment  
for lease of  
land or pre-  
built office  
or factory  
space.

(2) payment of deposit for lease shall be as follows—

(a) on submission of an application for space within the Free Zone, the Enterprise may be required to pay to the Authority such deposit as the Authority may from time to time consider appropriate for the lease being applied for ;

(b) the Authority shall on receipt of application for the lease of the land or built-up factory space, acknowledge the receipt of same and shall within 7 days of the acknowledgement, process and allocate land or built-up factory space to the Enterprise ; and

(c) where the Authority rejects the application or fails to allocate land or built-up factory space within 14 working days of receipt of the application or the Free Zone Enterprise rejects the allocation made to it within 7 days of the notification of the allocation, the Authority shall immediately refund the deposit paid without any deduction on account of Interest or other charges.

**72.—(1)** Any deposit paid in respect of a lease for built-up factory space by an Enterprise, shall be used to pay for rent of the built-up factory space or as per any terms of lease agreement of the Enterprise occupying the space within 3 months from the date of the execution of the lease agreement.

Handling and  
forfeiture of  
deposit for  
lease.

(2) Where the Free Zone Enterprise fails to occupy the leased built-up factory space within the period stipulated in this regulation, the deposit paid for the lease shall be forfeited to the Authority.

(3) Any deposit paid in respect of land leased to an Enterprise in the Free Zone, shall be applied towards the payment of consideration for the lease of the land as per the terms of the lease agreement, if the Enterprise occupies the land and commences development of the property within 6 months of the execution of the lease agreement or such other period as may be approved by the Authority.

(4) Where an Enterprise in the Free Zone fails to occupy the leased land or commence development within the time stipulated in this regulation the deposit paid shall be dealt with in accordance with the terms of the relevant lease agreement entered into with the Authority.

Building permits and compliance with building regulations.

73.—(1) Applications for building permits shall be submitted to the Authority after due execution of lease agreement and the Authority shall consider and grant building permits on such terms and conditions as may be deemed necessary within 10 working days from the receipt of the application.

(2) Except as otherwise agreed by the Authority, every application shall be submitted with 2 copies of building plan and shall conform with the following criteria—

- (a) self-designed factory building of one storey type or more ;
- (b) design to be in line with the Nigerian building Standards for factories, or global standards as applicable ;
- (c) area to be covered shall be between 50%-70% of the land leased ;
- (d) buildings shall be at least 25 metres from the centre of the road to allow for parking and landscaping ;
- (e) provision shall be made for not more than two accesses to the premises ;
- (f) any modification or correction reasonably required by the Authority shall be incorporated in the approved building plan and shall be complied with by the applicant ; and
- (g) development of land leased to an Enterprise within the Free Zone by the Authority shall be in accordance with the terms and conditions of the approved building permit issued by the Authority.

Commencement of construction.

74.—(1) Buildings and structures to be constructed by an Enterprise within the Free Zone shall be permanent structures built with fire resistant material in accordance with building, public health and fire regulations reasonably adopted by the Authority from time to time.

(2) The Authority shall be notified before any commencement of construction work in order to check the setting-out of building.

(3) During construction, the Authority's engineers shall monitor construction activities with a view to ensuring quality and conformity with specifications approved.

75.—(1) Any Enterprise within the Free Zone that has secured a lease of land from the Authority shall commence development of its factory site within 6 months of the date of execution of the lease agreement.

Failure to commence development or operation within the stipulated time.

(2) An Enterprise in the Free Zone that has secured a lease of land from the Authority shall commence operation within 3 months from the date of execution of the lease agreement.

(3) Where reasonable grounds exist for the delay in commencement of development or operation, the Enterprise shall apply for extension of time before the expiration of the deadline.

(4) On application, the Authority may grant extensions on such terms and conditions as it may deem fit in the circumstance.

(5) Where an Enterprise in the Free Zone fails to commence development or operation in the leased land within the specified period under this regulation or as may be extended in accordance with these Regulations, the Authority may deregister such Enterprise within the Free Zone.

76.—(1) Prior to commencement of installation of machinery, an Enterprise in the Free Zone shall apply and obtain approval for power, water Supply and electrical inspection test to the Authority before commencing operation.

Application for permit to commence operations.

(2) Connection of factory buildings to power, water supply, sewage lines, fire fighting system and telecommunication lines shall be paid for by the Enterprise at the approved rate.

(3) Payments for facilities enjoyed at the Free Zone by every Enterprise shall be at the prevailing rates applicable within the Free Zone.

(4) Waste management and pollution control plan shall also be submitted for approval before commencing operation.

77.—(1) Any Enterprise within the Free Zone wishing to alter, expand or demolish any part of a built-up factory space, shall obtain the prior written approval of the Authority and be responsible for the costs.

Alteration, expansion and demolition of built-up factory space lease.

(2) No real property or any part thereof whether developed or undeveloped shall be sub-leased or leased in any form within the Free Zone without the prior written approval of the Authority and such approval shall not be unreasonably withheld or delayed.

(3) All Enterprises within the Free Zone shall pay applicable ground rent in advance at the prevailing rate to the Authority calculated on a monthly basis or as may be provided in the lease agreement entered into between the Authority and the Enterprise.

**B 188**

Application  
for land or  
building  
permit.

**78.**—(1) Application for building permit within the Free Zone shall be submitted to the Authority after due execution of the land lease agreement and the Authority shall consider and may grant building permit on such terms and conditions as it may deem fit within 10 working days of the receipt of every application.

(2) The Authority shall consider and grant building permit on such terms and conditions as may be considered appropriate within 10 working days from the day of receipt of the application and any modification or correction required by the Authority shall be incorporated into the approved building plan, which the applicant shall comply with or withdraw its application.

(3) Buildings and structures to be constructed by or on behalf of an Enterprise shall be built with fire resistant material in accordance with building public health and fire regulations adopted by the Authority from time to time.

(4) The Authority shall reserve the right to correct, modify or incorporate into already approved building plan any modification in the interest of the Free Zone development.

(5) Applicants shall consult with the Authority regarding the appointment of building contractors and only building contractors approved by the Authority shall be allowed to carry out construction and installation works within the Free Zone.

(6) The Authority may from time to time, prescribe appropriate fee that may be applicable for approving building plan and contractors in the Free Zone.

(7) No real property or any part thereof whether developed or undeveloped, shall be demised or sub-demised in any form in a Free Zone without the approval of the Authority.

Building  
plan  
approval.

**79.**—(1) The Licensee shall be required to submit an interim building Plan or design to the Authority for consideration, attaching the following—

- (a) Survey Plan ;
- (b) Building Plan ;
- (c) Environmental Impact Assessment Report ;
- (d) Soil Test Report ; and
- (e) Waste Management Plan including Water Channelization Plan.

(2) The Authority shall carry out an inspection and verification visit of the site and shall within a period of not more than 5 working days convey approval, or communicate areas of adjustments or changes to the Licensee.

(2) The Licensee shall make necessary changes and adjustments and thereafter, submit a final Building design or Plan to the Authority for Approval.

**80.** The Authority shall issue a fencing Permit on the application of a Licensee after necessary inspection visit and technical assessment of the site and shall communicate to the Licensee within 72 hours if the request is approved or declined.

Fencing  
permit.

**81.—(1)** All contractors and consultants to be engaged in all construction projects in the Free Zones shall be registered as “Contractors” or “Consultants” in the Oil and Gas Free Zone Registry.

Building  
contractors  
and  
consultants.

(2) The registration of Contractors and Consultants shall be renewable annually.

(3) The Licensee shall notify the Authority of any change of Contractor or Consultant during the course of each approved project.

**82.—(1)** The Authority shall issue a contractor Mobilization Permit to all Contractors and Consultants for each project prior to their mobilization to site.

Contractor  
mobilization  
permit.

(2) This Permit referred to in sub-regulation (1) of this regulation shall also serve as ACCESS CARD for the Contractor or Consultant and their staff into the Zone for the period of the project.

**83.—(1)** A Free Zone Enterprise shall prior to the commencement of operations apply to the Authority for permit to commence operations and the Authority shall within 10 working days of the receipt of such application, carry out inspection on the factory site to ensure that the Enterprise complied with the provisions of the Act and these Regulations before commencing operation in the Free Zone.

Building or  
factory  
certification  
permit for  
leased  
factory  
buildings,  
warehouses  
and offices.

(2) Where an Enterprise does not comply with relevant provisions under the Act, the Authority shall in writing within 24 hours after inspection, notify the Enterprise of compliance or non-compliance with these Regulations and direct that such non-compliance be remedied within a stipulated period.

(3) Any Enterprise in a Free Zone that intends to alter, expand or demolish any part of a leased factory building shall obtain the approval of the Authority before carrying out such activity and cost involved shall be borne by the Enterprise.

(4) Any Enterprise in a Free Zone that secures a lease shall pay in advance the applicable ground rent, service charge and other charges at the prevailing rate to the Authority calculated on yearly basis.

(5) Where any Lessee fails to make full and timely payment of any fee required under sub-regulation (4) of this regulation, it shall be deemed to have breached the lease agreement and the Authority may withdraw earlier approval granted the Enterprise to carry on any activity in the Free Zone.

(6) Where the rights of an Enterprise are withdrawn in a Free Zone, operating licence previously granted shall also be withdrawn.

(7) Where an Enterprise in a Free Zone withdraws its investment without complying with the provisions of the Act or these Regulations, the Authority may take over the building without any form of compensation to the Enterprise.

(8) The Authority shall retain the right to charge a Free Zone Enterprise in full for all costs incurred by the Authority in repairing or restoring the leased land or buildings.

(9) Building permits shall be renewable annually throughout the duration of the building construction.

Building  
permits for  
new factory  
buildings,  
warehouses  
and offices.

**84.**—(1) A Free Zone Enterprise shall prior to the commencement of construction of a new factory, warehouse or office, apply to the Authority for permit to commence construction and the Authority shall within 10 working days of the receipt of such application, carry out inspection on the site to ensure that the Enterprise complied with the provisions of the Act or any relevant Regulations before commencing construction in the Free Zone.

(2) Where an Enterprise does not comply with relevant provisions under the Act, the Authority shall in writing within 24 hours after inspection, notify the Enterprise of compliance or non-compliance with these Regulations and direct that such non-compliance be remedied within a stipulated period.

(3) Any Enterprise in a Free Zone that intends to alter, expand or demolish any part of a building still under construction, shall obtain the approval of the Authority before carrying out such activity.

(4) Where any Lessee fails to make full and timely payment of any fee required under these Regulations, the Lessee shall be deemed to have breached the lease agreement and the Authority may withdraw earlier approval granted the Enterprise to carry on any activity in the Free Zone.

(5) Where the rights of an Enterprise are withdrawn in a Free Zone, the operating license previously granted shall also be withdrawn.

(6) Where an Enterprise in a Free Zone withdraws its investment without complying with the provisions of the Act or these Regulations, the Authority may take over the building without any form of compensation to the Enterprise.

Code  
enforcement  
office.

**85.** The Code Enforcement Office is established in the Oil and Gas Free Zones to ensure that all buildings and other constructions are in compliance with the National Building Code of the Federal Government of Nigeria, or global standards where applicable.



**86.—(1)** The Authority shall carry out mandatory inspections on all construction projects in the Oil and Gas Free Zones in Nigeria.

Building inspections.

(2) The mandatory inspections referred to in sub-regulation (1) of this regulation shall be for not less than 4 different times as follows—

- (a) pre-design stage ;
- (b) design stage ;
- (c) construction stage ; and
- (d) post construction stage.

**87.** All new buildings or structures erected under the provisions of these Regulations shall not be used or occupied in whole or in part until the Building Completion Certificate for each building is issued by the Authority.

Building completion certificate.

**88.—(1)** Upon a written request from a Lessee of an existing building or structure in the Free Zone, the Authority shall issue a certificate of use and habitation, provided there is no pending violation of law or orders of the Authority, and it is established after inspection and investigation that the alleged use of the building or structure actually exists.

Certificate of use and habitation.

(2) This regulation shall not require the removal, alteration or abandonment of, or prevent the continuance of, the use and habitation of a lawfully existing building or structure, unless such use is deemed to endanger public safety and welfare.

## PART VIII

### HEALTH, SAFETY AND ENVIRONMENT (HSE)

**89.—(1)** All enterprises or persons, including contractors, working or operating within the Free Zone shall comply with the rules, regulations and guidelines set out in the Authority's Operational HSE Regulations issued from time to time.

General requirement.

(2) The Operational HSE Regulations provides a basic framework for ensuring excellence in health, safety and environmental performance and the protection of persons and property within the Free Zone.

(3) The Authority shall ensure that all Free Zone enterprises comply with all health, safety and environmental laws and the provisions of these Regulations.

**90.** All Free Zone Enterprises that have leased development land shall develop and submit an HSE Plan to the Authority for review, in line with the template provided by the Authority.

HSE plan.

**91.** All Free Zone Enterprises that have leased development land shall utilise the HSE Management System provided by the Authority.

HSE management system.

**B 192**

Environmental  
Impact  
Assessment  
(EIA) or  
Post Impact  
Assessment  
(PIA).

**92.—**(1) All Free Zones Enterprises seeking a licence and whose business operation may have pollutant discharges or generate hazardous or industrial waste shall conduct an Environmental Impact Assessment (“EIA”) and Post Impact Assessment (PIA) from time to time in accordance with the requirements of the Federal Ministry of Environment.

(2) The Federal Ministry of Environment’s technical guidelines which provide details on what should be considered as part of an EIA shall be provided by the Authority.

(3) All EIA’s shall be conducted prior to commencement of development works and shall be subject to review and approval by the Authority and other relevant authorities.

(4) No licence shall be issued without proof of an approved EIA or on-going EIA.

Sustainable  
development.

**93. All Free Zone Enterprises—**

(a) that have leased development land shall comply with the Green Building Regulations issued by the Federal Ministry of Environment ;

(b) shall address the following sustainable concepts in their operations—

- (i) conservation of water and energy,
- (ii) usage of non-conventional and renewable energy sources, where possible,
- (iii) use of eco-friendly products,
- (iv) use of intelligent building systems, and
- (v) reduction in waste generation ; and

(c) shall monitor its operations and be able to demonstrate that its operations meet or improve upon the standards for sustainability established by the Authority and Federal Ministry of Environment from time to time.

Emergency  
reporting.

**94.—**(1) All Free Zone Enterprises shall provide the Authority with written details of an authorised person that may be contacted 24/7 in the event of any fire, flood, or any other emergency.

(2) The contact person may either be the Free Zone Enterprise’s General Manager or any other authorised person.

(3) Where an emergency situation arises and the Free Zone Enterprise’s premises are unmanned, unguarded, closed or locked the Authority reserves the right to make a forced entry to such premises, if—

- (a) there is a reasonable justification to do so ; or
- (b) a failure to act may result in significant loss or damage.

(4) Where emergency arises within the premises of a Free Zone Enterprise, the Authority shall be contacted first and immediately.

**95.—**(1) All accidents at a Free Zone Enterprise's premises which result in a person needing medical attention shall be reported to the Authority within 3 days of the accident and the accident report shall be submitted online using the provided HSE Management System. Accident reporting.

(2) Upon receipt of an accident report the Authority may carry out a site investigation in order to determine—

- (a) the cause or causes behind the accident ;
- (b) the severity and scale of the actual or potential harm ;
- (c) whether action has been taken or needs to be taken to prevent a reoccurrence and ensure compliance with Regulations ; and
- (d) lessons to be learnt from the incident.

(3) Where the investigation reveals that the accident occurred due to a breach of the Regulations, the Authority may issue a violation notice and impose a fine in accordance with the fees and other charges.

**96.—**(1) All Free Zone Enterprises and other Environmental Contractors operating within the Free Zone shall adhere to Government regulations on waste management and all other Environmental services. Waste management.

(2) Waste shall only be disposed of at Government approved locations.

(3) Any person, company or Enterprise found to be dumping waste at an unauthorised location within or outside the Free zones shall be reported to the relevant Government Authorities and shall be liable for a fine in accordance with the fees and other charges.

(4) All Environmental Contractors working for all Free Zone Enterprises in the area of waste collection and management and other environmental services, including fumigation and cleaning shall be duly registered with the Authority and obtain annual permit from the Authority to operate in the Free Zone.

**97.** All Free Zone Enterprises and other organizations operating within the Free Zone shall develop and implement an integrated waste management strategy to cover the following— Waste management strategy.

- (a) waste reduction ;
- (b) waste segregation ;
- (c) waste recovery and re-use ; and
- (d) waste recycling.

**98.** All municipal waste from normal office operations generated inside office premises in the free zone shall be disposed of in the appropriate containers or receptacles. Municipal waste.

**B 194**

**Hazardous and industrial waste.**

**99.—(1)** All waste classified by the Federal Ministry of Environment as being hazardous waste or industrial waste shall be handled and disposed of expressly in accordance with the requirements for such waste types established by the Federal Ministry of Environment.

(2) All Free Zone Enterprises that are producing or likely to produce hazardous waste shall declare the same to the Authority in writing in the form and manner prescribed by the Authority from time to time.

**Commercial waste collection, recycling and disposal.**

**100.** All Free Zone Enterprises producing commercial waste from a developed facility or warehouse space shall arrange for collection, recycling or disposal of such waste through a licensed contractor registered with the Authority.

**HSE violations.**

**101.—(1)** Regular HSE inspections or audit and follow-up inspections shall be carried out every quarter by the Authority and where such inspections reveal any violations of the Regulations or unsafe practices, the Authority may issue an HSE Violation Notice (HVN) to the concerned party.

(2) The notice referred to in sub-regulation (1) of this regulation may be accompanied by fine in accordance with the fees and other charges, depending on the severity of the violation.

(3) In case of serious violations or repeated incidents which place personnel at risk of harm, the Authority may order all work or operations associated with such risk to be stopped immediately until proper corrective action is taken by the party concerned.

**Types of violations.**

**102.** Violations of health, safety and environmental rules and regulations are either repeated Administrative or Minor HSE Violations and Serious HSE Violations.

**Minor HSE violations.**

**103.—(1)** Minor HSE Violations are any violation of HSE rules and regulations which do not necessarily cause or lead to physical injury or damage to property, including—

- (a) unavailable First Aid Kit ;
- (b) working without appropriate Personal Protective Equipment (PPE) ;
- (c) failure to renew maintenance contracts for Fire Alarm System and pest control services etc ;
- (d) causing noise pollution ;
- (e) unsafe storage of goods and materials ; and
- (f) failure to maintain cleanliness.

(2) Where an administrative or Minor HSE Violation is repeated one or more times in a period of 12 consecutive months the following shall apply—

- (a) first violation – formal warning letter or HSE Violation Notice ;
- (b) second violation – issue of fine in accordance with the fees and other charges ;
- (c) third violation – doubling of fine in accordance with the fees and other charges ; and
- (d) fourth violation – potential suspension of licence.

**104.**—(1) Serious HSE violations are any violation of HSE rules and regulations which—

Serious HSE violations.

- (a) causes or contributes to physical injury or property damage ;
- (b) cause or have the potential to cause damage or contamination of the environment ; or
- (c) includes restricted goods, prohibited goods or dangerous goods.

(2) All serious violations are automatically subject to a fine in accordance with the fees and other charges or suspension of licence.

**105.**—(1) Ignorance of any provision of the Regulations, licence or any agreement or contract with the Authority shall not be accepted as an excuse for non-compliance with such provisions.

Violation of regulations.

(2) Any Free Zone Enterprise which violates any provision of these Regulations and fails to remedy such violation within the specified time frame to the satisfaction of the Authority, shall be sanctioned in accordance with these Regulations, or such other sanctions the Authority may implement from time to time.

#### PART IX—MISCELLANEOUS

**106.**—(1) Notwithstanding the provisions of the Immigration Act, any approved entity, employing or engaging the services of any non- Nigerian shall, comply with the requirements set out by the Free Zone Immigration Command.

Immigration procedures.

(2) The Authority shall in consultation with the Free Zone Immigration Command, publish the guidelines and procedures on Immigration matters applicable in the Free Zone.

(3) The Authority shall make available, the guidelines and procedures mentioned in sub-regulation (2) of this regulation to licensees.

**107.**—(1) As from the commencement of these Regulations, the following Regulations and Orders are revoked—

Revocation and savings.

- (a) the Oil and Gas Free Zones Regulations, 2003 ;
- (b) the Free Zones (Monitoring and Regulations) Order, 2014 ;
- (c) the Free Zones (Licensing of Oil and Gas Free Zones Warri, etc.) Order, 2014 ;

(d) the Free Zones (Licensing of Eko Support Terminals I, II, and II, Apapa Port) Order, 2014 ; and

(e) the Free Zones (Tariffs and Other Charges) Order, 2015.

(2) Anything done under the Regulations or Orders mentioned under sub-regulation (1) of this regulation before the commencement of these Regulations shall remain valid as if it was done under these Regulations.

Interpretation.

**108.** In these Regulations—

“*Act*” means the Oil and Gas Export Free Zone Act, CAP 05 Laws of the Federation of Nigeria 2010 ;

“*applicant*” means an entity which has duly completely, signed and submitted an application Form to the Authority ;

“*Authority*” means the Oil and Gas Export Free Zone Authority, established under section 2 of the Act ;

“*Bank*” means any institution, duly licensed in accordance with the Banks and other Financial Institutions Act, (BOFIA) Cap. B3 Laws of the Federation of Nigeria 2004 to carry on banking business in Nigeria ;

“*bank pay-in-slip*” means a receipt, issued by a bank for payment made in respect of Customs duties and other import related levies and charges ;

“*circular*” means notices or any periodic information issued by the Authority, Government or any of its agencies ;

“*country of origin*” means in the case of a foreign entity, a jurisdiction other than Nigeria and in the case of a domestic entity, the Free Zone and for the purposes of inspection, the country of origin means the country of manufacture or last country where value was added to the goods ;

“*Customs Bill of Entry*” means the form issued by the Nigeria Customs Service, for the purpose of the declaration of goods or single goods declaration ;

“*Customs Territory*” means Areas in Nigeria where there are no exemptions from payment of customs duties on Imports, company income tax and other such duties and taxes ;

“*Delivery Order*” means a form issued by the Nigerian Port Authority to the importer through the shipping line ;

“*domestic entity*” means any entity duly registered and licensed by the appropriate authorities to carry on business in Nigeria ;

“*Export Bill of Entry*” means a document issued by the Nigeria Customs Service for the purpose of exportation of goods ;

“*Export Declaration*” means a document issued by the Nigerian Customs Service for the purpose of declaring goods for export ;

“*foreign entity*” means any entity duly registered and licensed by the appropriate authorities in its country of origin to carry on business anywhere, including Nigeria ;

“*Foreign Territory*” means the Free Zone and any territory other than the Customs Territory ;

“*Form M*” means a document issued by the Central Bank of Nigeria for the purpose of importation of goods into Nigeria ;

“*Free Zone*” means the area designated as a Free Zone by the President of the Federal Republic of Nigeria ;

“*Free Zone circular*” means a notice issued or information disseminated by the Authority, from time to time ;

“*Free Zone Customs Guarantee*” means a guarantee or bond issued by a bank or any other financial institution on behalf of a licensee and on the terms approved by the Authority and acceptable to the Free Zone Customs Command ;

“*lease agreement*” means a legal agreement in respect of land or property acquired in the Free Zone ;

“*license*” means written permission granted by the Authority to a Free Zone entity to engage in an approved business or activity within the Free Zone ;

“*license fee*” means a specified amount of money prescribed by the Authority and payable by the licensee to enable it to engage in an approved business in the Free Zone ;

“*licensee*” means an entity duly licensed to carry on an approved business in the Free Zone ;

“*Nigeria*” means the Federal Republic of Nigeria, excluding the Free Zone ;

“*personal effects*” means 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 ;

“*Registrar*” means the Free Zone Registrar appointed by the Authority ;

“*Request for Release under Customs Duty Scheduling System*” means a document issued by the Authority to effect release of Free Zone goods under bank guarantee or bond ;

“*Request to Release*” means a document issued by the Authority for the purpose of effecting release of cargo to the owner ;

“*Request to Repair Free Zone Goods in Nigeria*” means a document issued by the Authority to effect release of Free Zone goods for the purposes of repairs in Nigeria ;

“*Request to Transfer under Customs Escort*” means a document issued by the Authority to the Nigerian Customs Service for the purposes of transferring Free Zone goods into the Free Zone ;

“*Testing and Calibration*” means the standardization process in which a measuring instrument or other equipment are checked and tested against accurate standard to determine any deviation or to correct errors ;

**B 198**

*“Terminal Operator”* means the authorised operator of the terminals in the Free Zone ;

*“Transloading”* means the bulk transfer of goods usually in liquid or powder form from the Barge to the Free Zone storage facilities ;

*“Transfer Request”* means a document issued by the Authority for the purposes of the transfer of Free Zone goods, to a dedicated Free Zone entity premises ;

*“Transfer Request Order”* means a transfer request form.

Citation.

**109.** These Regulations may be cited as the Oil and Gas Free Zones Regulations, 2019.



FIRST SCHEDULE [regulation 4 (1)]

OIL AND GAS FREE ZONES IN NIGERIA

- (1) Onne Oil and Gas Free Zone, Rivers State ;
- (2) Warri Oil and Gas Free Zone, Warri, Delta State ;
- (3) Eko Support Oil and Gas Free Zone, Apapa, Lagos State ;
- (4) Brass Oil and Gas Free Zone, Brass Island, Bayelsa State ;
- (5) Notore Industrial City (NOTECITY) Oil and Gas Free Zone; Onne, Rivers State ;
- (6) Prodeco Camp Warri, as a Free Zone Residential Area for Expatriates ;
- (7) Prodeco Camp, Aba Road, Port Harcourt as Free Zone Area for Expatriates ; and
- (8) Heliconia Park Port Harcourt, as Oil and Gas Free Zone Expatriates Residential Area.

## SECOND SCHEDULE

[regulation 19 (1)]

**FEES AND OTHER CHARGES  
(APPLICATION, REGISTRATION AND RENEWAL)**

<i>S/N</i>	<i>Description</i>	<i>Fees and other Charges (\$)</i>
1.	<b>APPLICATION FORM</b> For all Fees in 3 and 4 below	Application .. \$5,000.00
2.	<b>PRESIDENTIAL DECLARATION</b> (a) Application & Processing Fee (b) Declaration	Application..... \$50,000.00 .....\$250,000.00
3.	<b>REGISTRATION/PROCESSING</b> (a) Enterprises (b) Zones and Sub-Zones (c) Free Zone Developer(s) (d) Extension (e) 75% Duty Rebate Licence	Registration .. \$25,000.00 Renewal .. \$25,000.00 Registration .. \$250,000.00 Renewal .. \$50,000.00 Registration .. \$200,000.00 Renewal .. \$50,000.00 Registration .. \$100,000.00 Renewal .. \$50,000.00 Registration .. \$15,000.00 Renewal .. \$15,000.00
4.	<b>LICENCING OF SPECIAL ACTIVITIES</b> (a) Enterprises (b) Refineries (c) Petrochemicals (d) Assembly Plants (e) Independent Power Plants (f) Fertilizer Plant (g) Tank Farm (h) Any other special activity	Registration .. \$100,000.00 Renewal .. \$40,000.00 Registration .. \$250,000.00 Renewal .. \$50,000.00 Registration .. \$100,000.00 Renewal .. \$40,000.00 Registration .. \$100,000.00 Renewal .. \$40,000.00 Registration .. \$100,000.00 Renewal .. \$40,000.00 Registration .. \$200,000.00 Renewal .. \$40,000.00 Registration .. \$100,000.00 Renewal .. \$40,000.00

5.	<b>AMENDMENT OF LICENCED ACTIVITIES</b> (a) Change of Name (b) Change of Activity (c) 75% Duty Rebate Licence (d) Additional Activity on operating licence	\$20,000.00 \$ 5,000.00 \$15,000.00 \$20,000.00
6.	<b>OTHER SERVICES</b> (a) Filing of Annual Returns (b) Filing of Tax Returns (c) Stamping of Bond other than Customs Clearing Bond (d) Registry search (e) Registration of Agreement (f) Registration/Accreditation of service providers/vendors	\$500.00 \$200.00 \$5,000.00 \$200.00 1% of the contract value Registration: \$200.00 Renewal: \$200.00
7.	<b>INCREASE IN SHARE CAPITAL</b> (a) First \$1 million (b) Every additional \$1 million <b>Certified True Copies</b> (c) Memorandum & Article of Association (d) Certificate of Incorporation (e) Change of ownership (f) Alteration of memorandum and Article of Association (g) Replacement of Lost OPL (Operation License) (h) Change of Directors	\$5,000.00 \$3,000.00 \$5,000.00 \$200.00 \$300.00 \$500.00 \$500.00 \$500.00
8.	<b>VEHICLE REGISTRATION/PLATE NUMBER/RENEWAL FEES</b> (a) Car, SUV, Pick-up/Hilux Van (b) Bus, Long Bus (c) Truck (d) Motor Bike (Power Bike) and or Tricycle (e) Transfer of Number Plate	Registration .. \$700.00 Renewal .. \$200.00 Registration .. \$800.00 Renewal .. \$200.00 Registration .. \$1,200.00 Renewal .. \$300.00 Registration .. \$200.00 Renewal .. \$200.00 Registration .. \$500.00

**B 202**

	<p>(f) Equipment (Machinery) such as Crane, Forklift, Pay-loader including barges, dredgers etc.</p> <p>(g) Any Equipment above \$1,000,000</p>	<p>Registration      \$1,500.00</p> <p>Renewal      ..      \$500.00</p> <p>1% of the value of Equipment</p> <p>Renewal      ..      \$500.00</p>
9.	<p><b>SERVICES AND UTILITY</b></p> <p>(a) Erection of Office Sign Post and or Warehouse Sign Post</p> <p><b>Utilities :</b></p> <p>(b) Electricity</p> <p>(c) Water</p> <p>(d) Telephone</p>	<p>\$100 per annum</p> <p>Billed as consumed</p> <p>Billed as consumed</p> <p>Billed as consumed</p>
10.	<p><b>IMMIGRATION SERVICES</b></p> <p>Multiple Entry Visa</p> <p>Change of Employment and Regularization</p> <p>Re-Designation</p> <p>Single Re-Entry Visa</p> <p>Renewal of Resident Permits</p>	<p>\$100.00</p> <p>\$100.00</p> <p>\$100.00</p> <p>\$100.00</p> <p>\$100.00</p>
11.	<p><b>FREE ZONE OPERATIONAL CHARGES</b> (<i>Sea Freight Service Charges</i>)</p> <p>Documentation – Transfer by Sea (General Cargo up to first 20Freight Tons)</p> <p>Documentation – Transfer by Sea (General Cargo After first 20Freight Tons)</p> <p>Documentation – transfer by sea (First 20ft Container)</p> <p>Each Additional 20ft Container</p> <p>Documentation – transfer by sea (First 40ft Container)</p> <p>Each Additional 40ft Container</p> <p>Documentation – Transfer by Sea Bulk Cargo (Metric Tons)</p> <p><b>EXPORT DOCUMENTATION</b></p> <p>Export Documentation by Sea (up to first 20Freight Tons)</p> <p>Export Documentation by Sea (after first 20Freight Tons)</p>	<p>\$200 per B/L</p> <p>\$2 per Freight ton</p> <p>\$200 per Container</p> <p>\$50 per Container</p> <p>\$400 per Container</p> <p>\$100 per Container</p> <p>\$0.30 per Metric ton</p> <p>\$200 per B/L</p> <p>\$2 per Freight ton</p>

	Export Documentation by Sea (first 20ft container) Each additional 20ft Container Export Documentation by Sea (first 40ft container) Each additional 40ft Container Export Documentation – Bulk Cargo (Metric Tons) Delivery Documentation- Import by Sea	\$200 per Container \$50 per Container \$400 per Container \$100 per Container \$0.30 per Metric ton \$ 250.00 per B/L
12.	<b>ZERO DUTY DOCUMENTATION</b> Zero Duty Documentation for CIF Value (\$0-10,000) Zero Duty Documentation for CIF Value (\$10,001- \$200,000) Zero Duty Documentation for CIF Value (\$200,001 and above)	\$300 per CCVO \$1,000 per CCVO \$3,000 per CCVO
13.	<b>UNSTUFFING DOCUMENTATION</b> Documentation for Un-stuffing – unpacking Documentation for Un-stuffing – 20ft Container Documentation for Un-stuffing – 40ft Container	\$20 per PKG \$50 per Container \$100 per Container
14.	<b>AIRFREIGHT CARGO FAST TRACK SERVICE CHARGE</b> Inward Transfer 0-300kg Inward Transfer 301-700kg Inward Transfer 701-3,000kg Inward Transfer 3,001-10,000kg Inward Transfer above 10,000kg Oversized Heavy Lift Cargo Chartered Flight Free Zone Air Freight Warehouse Storage (after initial 20 days) Extraneous Handling Charges Extra attendance 8am – 5pm (Weekend/Public Holiday) Overtime (After 5pm) Weekdays Over time (After 5pm) (Weekend/Public Holiday) Export documentation by Air (0-300kg)	\$3.5 per kg \$3 per kg \$2.5 per kg \$2 per kg \$1.5 per kg \$1 per kg plus outlay + 20% Admin. Charge \$1 per kg plus outlay +20% Admin Charge \$0.10 per kg per night Actual cost plus 20% Admin Charge \$100 per day/person \$10 per hour/person \$ 20 per hour/person \$3.50 per kg.

	Export documentation by Air (301- 700kg)	\$3.00 per kg.
	Export documentation by Air (701-3000kg)	\$2.50 per kg.
	Export documentation by Air (3001-10,000kg)	\$2.00 per kg.
	Export documentation by Air Above 10,000kg	\$1.50 per kg.
	Export documentation by Air (oversized and Heavy Lift Cargo)	\$1.00 per kg. plus outlay +20% Admin. Charge
	Delivery Documentation- Import by Air	\$250.00 per B/L
15.	<b>OTHER SERVICES</b>	
	Pre-Release Documentation	\$150 per B/L
	Admin Charge on 75% Import Duty Rebate	7.5% of Savings
	Customs Examination	\$ 100.00 per B/L
	Free Zone CCVO	\$ 100.00 per CCVO
	Free Zone Waybill	\$100 per B/L
	Repair & Maintenance of Goods	\$100 per B/L
	Radioactive/Hazardous Cargo	\$100 per B/L
	Processing of Customs Bond	\$100 per Bond
	Returns into Free Zone Company Stock from Customs Territory	\$100 per transaction
	Return and Cancellation of Temporary Importation	\$125 per transaction
	Documentation – Transfer by Land (General Cargo up to first 20 Freight Tons)	\$200 per B/L
	Documentation – Transfer by Land (General Cargo After first 20 Freight Tons)	\$2 per Freight ton.
	Documentation – transfer by Land (First 40ft Container)	\$400 per B/L
	Documentation – transfer by Land (First 20ft Container)	\$200 per B/L
	Temporary Movement	\$500 per transaction
16.	<b>ADDITIONAL SERVICES</b>	
	Physical sighting of Goods	\$ 100 per B/L
	Confirmation of Goods after processing	\$ 100 per B/L
	Testing and Calibration	\$ 100 per B/L
	Processing of Goods in the Zone	\$ 100 per B/L
	Conversion for Home Use	\$ 100 per B/L
	Trans loading	\$ 100 per B/L
	Internal Transfer/Transfer Within Free Zone	\$ 100 per B/L
	Change of Ownership	\$ 100 per B/L
	Cancellation of Processing	\$ 100 per B/L
	Examination for Return	\$ 100 per B/L
	Temporary Importation	\$ 100 per B/L
	Examination & Assembly	\$ 100 per B/L
	Release of Personal Effect	\$ 100 per B/L

	Transiting Goods through the Free Zone Movement of Goods from one Free Zone or Port to another	\$ 100 per B/L Actual cost plus 20% Admin.Charge
	REGISTRATION OF LEASE/SALE OF GOODS Lease Agreement for lands, Offices, Warehouses Stacking areas, Residential Accomodation and others  SALE OF GOODS IN THE FREE ZONE(S) (a) Seller  (b) Buyer	0.5 per cent charge of the value of the transaction or contract to be paid by the Lessor.  1% of the value of the transaction or sale to be paid by the seller.  1% of the value of the transaction or sale to be paid by the buyer.
17.	<b>CONSTRUCTION PERMIT</b> (a) Initial Registration (Contractor) (b) Initial Registration (Consultant) (c) Annual renewal of registration (Contractor) (d) Annual renewal of registration (Consultant) (e) Change of Contractor or Consultant during a project (f) Final Design Approval (g) Design Revision Approval (*minor) (h) Design Revision Approval (**major) (i) Contractor mobilization permit (per project) (j) Issue of Building Permit (k) Annual Renewal of Building Permit (l) Building Inspection (normal working hours) (m) Building Inspection (outside normal working hours) (n) Building Inspection (Saturday, Sunday and Public Holidays) (o) Building Completion Certificate (BCC) (p) Permit for alterations to existing structure  (q) Unauthorized Construction (r) Non-compliance with approved plans (s) Non-compliant hoarding (t) Submission of sub-standard drawings or drawings without consideration of previous comments (u) Hiring of unregistered contractor, consultant, sub-contractor or supplier	\$500 \$250 \$250 \$100 \$250 50 cents per sq. m 10 cents per sq. m 50 cents per sq. m \$250 20 cents per sq. m 10 cents per sq. m \$50 per hour \$65 per hour \$75 per hour  \$1,000 10 cents per sq. m of affected area  \$20,000 \$2,500 \$2,500 \$2,500 \$20,000

	(v) Undertaking work without pre-approval (where applicable) of building inspection (w) Violating Building Standards and conditions (other than listed above)	\$2,500  \$20,000 plus cost of reinstatement.
18.	<b>ADMINISTRATIVE CHARGE(S) FOR MULTIPURPOSE DEVELOPERS</b> <b>(A) MULTI-PURPOSE DEVELOPERS</b> (i) Admin charge on developers' business activities.  (ii) Penalty for non-submission of monthly returns on invoices billed.  (iii) Restoration of Licence  (iv) Penalty for submission of false returns on invoices billed	2% Administrative charge shall be paid on all invoices for services rendered to clients in the Free Zone(s).  10% of the total amount of unpaid returns commencing 30 days after end of every month. 3 months after returns are due; developer's licence shall be suspended.  100% of total unpaid returns in addition to penalty for lack of submission as stated above.  50% of amount of unpaid returns plus 10% of total returns unpaid commencing from original date of supposed submission.
19.	<b>ADMINISTRATIVE CHARGE(S) FOR SINGLE SERVICES PROVIDERS</b> <b>(B) SINGLE SERVICE PROVIDERS</b> e.g. Container Terminal Providers (i) Admin charge on single service providers' activities	1.5% Administrative charge shall be paid on all invoices for services rendered to clients by single service providers.



	<p>(ii) Penalty for non-submission of monthly returns on invoices billed</p> <p>(iii) Restoration of Licence</p> <p>(iv) Penalty for submission of false returns on invoices billed</p>	<p>10% of the total amount of unpaid returns commencing 30 days after end of every month. 3 months after returns are due: developer's licence may be suspended.</p> <p>100% of total unpaid returns in addition to penalty for non-submission as stated above.</p> <p>50% of amount of unpaid returns plus 10% of total returns unpaid commencing from original date of supposed submission.</p>
20.	<p><b>HSE CHARGES</b> (Normal Activities)</p> <p>(a) Periodic HSE Audit/Compliance Inspection (Once a quarter)</p> <p>(b) Follow-up CME Inspection</p> <p>(c) Annual HSE/Compliance Assurance Certification</p>	<p>\$50.00 per hour</p> <p>\$30.00 per hour</p> <p>\$650.00 (Annually)</p>
21.	<p><b>EIA REVIEW AND AUDITING</b></p> <p>(a) EIA Review for intending enterprise after submission of EIA Report</p> <p>(b) EIA Audit Review (Post Impact Assessment) Once every three years</p>	<p>\$3,000.00</p> <p>\$1,000.00 (Every 3 years)</p>
22.	<p><b>PENALTY FOR HSE VIOLATIONS</b></p> <p>(a) Minor HSE Violation</p> <p>(b) Acts Causing or having potentials to damage or cause contamination to the environment</p> <p>(c) Unauthorized storage of Restricted, Prohibited or Dangerous goods.</p> <p>(d) operation of equipment or vehicle by unlicensed, untrained or unauthorized personnel</p> <p>(e) Accidents caused by negligence or wilful default which lead to loss of life or bodily injury resulting in permanent disability.</p> <p>(f) Maintaining a labour camp or worker accommodation in the Free Zone without authorization</p>	<p>\$1,000.00</p> <p>\$4,000.00 (per case)</p> <p>\$3,000.00</p> <p>\$2,500.00</p> <p>\$10,000.00</p> <p>\$5,000.00</p>

**B 208**

**MADE** at Abuja this 14th day of May, 2019.

UMANA OKON UMANA  
*Managing Director/CEO*  
*Oil and Gas Export Free Zones Authority*

