

A BILL

FOR

AN ACT TO AMEND THE CUSTOMS AND EXCISE MANAGEMENT ACT, CAP.C4S, LAWS OF THE FEDERATION OF NIGERIA, 2004; AND FOR RELATED MATTERS, 2016

Sponsored by Hon. Akpatason Ohiozjeh Peter

[] Commencement

ENACTED by the National Assembly of the Federal Republic of

1 Nigeria as follows:

2 1. The Custom and Excise Management Act, Cap. C 45, Laws of
3 the Federation of Nigeria 2004, (herein after referred to as the Principal Act)
4 is amended as set in this Bill.

Amendment of
Cap. C45 LFN,
2004

5 2. Section 24 of the Principal Act is amended by introducing new
6 section 24 sub sections (2-3), and the existing Section 24 becomes sub-
7 section (1).

Amendment of
Section 24

8 (2) The Order shall include:

9 (a) Preventing the conveyance of any prohibited goods into the
10 Nigeria market;

11 (b) Prosecute any seller, whose warehouse displays, sell and or
12 issue receipt in respect of such prohibited goods.

13 (3) the buyer of any of the Prohibited goods shall be entitled to a
14 refund of his money or retain the goods in question and shall not be
15 prosecuted thereof, where it is established that the buyer bought the goods in
16 an open market; provided that the unsuspecting buyer revealed the identify
17 of his supplier.

18 3. This Bill may be cited as the Customs and Excise Management
19 Act (Amendment) Bill, 2016.

Short title

EXPLANATORY NOTE

This Bill seeks to amend the Customs and Excise Management Act to protect an unsuspecting buyer of any prohibited goods Imported in to Nigeria, provided the goods were sold in an Open Market, and to ensure that importers of such goods are made to pay the prize.