

A BILL

FOR

AN ACT TO AMEND THE CUSTOMS AND EXCISE MANAGEMENT ACT CAP. C45 LAWS OF THE FEDERATION OF NIGERIA 2004 TO PROVIDE THAT THE BOARD OR ANY PERSON AUTHORIZED BY OR UNDER THE ACT SHALL NOT HAVE POWER TO ENTER, SEARCH, SEIZE, DETAIN OR REMOVE ANYTHING THAT IS LIABLE TO FORFEITURE UNDER THE CUSTOMS AND EXCISE LAWS, KEPT OR CONCEALED IN ANY HOUSE, BUILDING, OR PREMISES, UNLESS THE BOARD OR SUCH A PERSON OBTAINS A WARRANT FROM A COMPETENT COURT OF LAW AND FOR RELATED MATTERS

Sponsored by Hon. Afolabi Rasheed Olalekan

[] Commencement

ENACTED by the National Assembly of the Federal Republic of Nigeria as follows:

1 1. Section 147 of the Customs and Excise Management Act
2 (hereinafter refers to as the 'Principal Act') is amended in subsection (1) by
3 deleting the existing provisions, and inserting instead the following new
4 provisions:

Amendment of
Section 147 of
Act, Cap. C45,
LFN 2004

5 “(1) Notwithstanding any contrary provisions in this Act or any
6 other law, where there are reasonable grounds to suspect that anything liable
7 to forfeiture under the customs and excise laws, is kept or concealed in any
8 house, building or premises, the Board or any person authorised by or under
9 this Act shall not enter, search, seize, detain or remove any such thing from
10 the House, building or premises unless the Board or the person obtains a
11 warrant from a competent Court of law”.

12 2. Section 175 of the Principal Act is amended by deleting the
13 existing provisions, and inserting instead the following new provisions:

Amendment of
Section 175 of
the Principal Act

14 “175. Liability of Officers etc. in relation to seizure and detention
15 of goods etc.

1 Where any proceedings, whether Civil or Criminal, are brought against the
2 Board or any person authorised by or under this Act to seize or detain anything
3 liable to forfeiture under the customs and excise laws on account of the seizure
4 or detention of anything, and judgment is given for the plaintiff or prosecutor
5 then, the plaintiff or prosecutor shall be entitled recover any damages or costs
6 and the defendant shall be liable to any punishment prescribed by this Act or
7 any applicable law:

8 Provided that nothing in this section or in section 157 of this Act shall
9 affect any right of any person to the return of the thing seized or detained or to
10 compensation in respect of any damage to the thing or in respect of the
11 destruction thereof".

Short title

12 3. This Bill may be cited as the Customs and Excise Management Act
13 (Amendment) Bill, 2021.

EXPLANATORY MEMORANDUM

This Bill seeks to provide for an Act to amend the Customs and Excise Management Act Cap. C45 Laws of the Federation of Nigeria 2004 to provide that the Board or any Person Authorized by or under the Act shall not have Power to Enter, Search, Seize, Detain or Remove anything that is liable to forfeiture under the Customs and Excise Laws, kept or concealed in any House, Building, or Premises, Unless the Board or such a person obtains a warrant from a Competent Court of Law.