

NIGERIA Form C
C - 16 - CCVO

Place and Date _____

*State here **CUSTOMS INVOICE** of* _____ consigned

general nature _____

or class of goods _____

by _____ of _____

to _____

to be shipped per _____

Order Number _____ country from which consigned _____

Country of origin	Number of packages	Marks and numbers on packages	QUANTITY AND DESCRIPTION OF GOODS	Selling price to purchaser	
				@	Amount
Enumerate the following charges, and state whether each amount has been included in or excluded from the above selling price :			Amount in currency of exporting country	State whether included or excluded	
(1) Cartage to rail and/or docks				EXCLUDED	
(2) Inland freight and other charges					
(3) Labour in packing the goods into outside packages				EXCLUDED	
(4) Value of outside packages				EXCLUDED	
(5) OCEAN FREIGHT				INCLUDED	
(6) MARINE INSURANCE				EXCLUDED	
(7) Commissions and other charges of like nature				EXCLUDED	
(8) Other costs, dues, charges and expenses incidental to the delivery of the articles at port of destination				EXCLUDED	
(9) If the goods are subject to any charge by way of royalties				EXCLUDED	

FEDERATION OF NIGERIA

CERTIFICATE OF VALUE

I, _____
of _____
*Manufactures/Suppliers/Exporters of the goods enumerated in this invoice amounting to _____

hereby declare that I have the authority to make and sign this certificate on behalf of the aforesaid * Manufacturers/Suppliers/Exporters and that I have the means of knowing and I do hereby certify as follows:

- (1) That this invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.
- (2) That no different invoice of the goods mentioned in the said invoice has been or will be furnished to anyone
- (3) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by anyone on behalf of either of them either by way of discount, rebate, compensation or in any manner whatever other than as fully shown on this invoice.

Dated at _____ this _____ day of _____ 2006

(Signature) _____

(Signature of Witness) _____

CERTIFICATE OF ORIGIN

I, _____
of _____
*Manufactures/Suppliers/Exporters of the goods enumerated in this invoice hereby declare that I have the authority to make and sign this certificate on behalf of the aforesaid * Manufacturers/Suppliers/Exporters and that I have the means of knowing and I do hereby certify as follows:

- (1) That all the goods mentioned in this invoice have been wholly produced or manufactured in _____
- (2) That all the goods mentioned in this invoice have been either wholly or partially produced or manufactured in _____
- (3) That as regards those goods only partially produced or manufactured,
(a) the final process or processes of manufacture have been performed in _____
(b) the expenditure in material produced and/or labour performed in _____ calculated
subject to qualifications hereunder, in the case of all such goods is not less than 25 per cent of the factory or works costs of all such goods in their finished state. *See note below

- (4) That in the calculation of such proportion of material produced and/or labour performed none of the following items has been included or considered:-

Manufacturer's profit, or remuneration of any trader, agent, broker or other person dealing in the goods in their finished condition; royalties; cost of outside packages, or any cost of packing the goods thereinto; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

Dated at _____ this _____ day of _____ 2006

(Signature) _____

(Signature of Witness) _____

Note:

- (1) The person making the declaration should be a principal or a manager, chief clerk, secretary or responsible employee.
- (2) The place or country of origin of imports is that in which the goods were produced or manufactured and, in the case of partly manufactured goods, the place or country in which any final operation, has altered to any appreciable extent the character, composition and value of goods imported into that country.
- (3) In the case of goods which have at some stage entered into the commerce of, or undergone a process of manufacture in a foreign country, only that labour and material which are expected on or added to the goods after their return to the exporting territory, shall be regarded as the produce or manufacture of the territory in calculating the proportion of labour and material in the factory or works cost of the finished article.
- (4) * Delete the inapplicable.