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Supplement to Official Gazette Extraordinary No. 73. Vol. 75 15th November
1988 – Part A
NIGERIA EXPORT PROMOTION COUNCIL
DECREEE 1988

Decree No. 41

[See section 17] Commencement.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows:-
Establishment, Etc. of the Nigeria Export Promotion Council

1.- (1) There shall continue in being a body to be known as the Nigerian Export Promotion Council (hereafter in this Decree referred to as “the Council”).

Establishment of
the Nigeria
Export Promotion
Council.

(2) The Council shall continue to be a body corporate with perpetual Succession and a common seal and may sue and be sued in its corporate name.

2.- (1) The Council shall comprise the following members, that is -

Composition
of the
Council.

(a) the Minister who shall be the Chairman;

(b) an alternate Chairman to be appointed by the President,

Commander-in-Chief of the Armed Forces;

(c) the Director of External Trade in the Federal Ministry of Trade;

(d) the President of the Nigerian Association of Chambers of Commerce, Industries, Mines and Agriculture;

(e) the President of the Manufacturers Association of Nigeria;

(f) the President of the Association of Nigerian Exporters;

(g) one person to represent the Bankers Committee;

(h) the President of the Farmers Association;

(i) the Executive Director of the Council;

(j) one person to represent the Ministry of External Affairs;

(k) one person to represent the Department of Customs and Excise;

(l) one person to be appointed by the President, Commander-in-Chief of the Armed Forces.

(2) The appointment under paragraph (g) of subsection (1) of this section shall be made by the Minister on the recommendation of the appropriate body.

(3) The provisions set out in the Schedule to this Decree shall have effect with respect to the tenure of office of members and proceedings of the Council and the other matters mentioned there in.

A 770 1998 No. 41 Nigerian Export Promotion Council

- Tenure of Office. 3.-(1) A member of the Council holding office by virtue of section 2 (1) (f) and (g) of this Decree shall hold office for a term of four years and shall Be eligible again for re-appointment of one further period of four years.
- (2) The office of a member of the Council under this Decree shall become vacant if –
- (a) he resigns his office by notice in writing under his hand, addressed to the Chairman of the Council ; or
 - (b) the President, Commander- in – Chief of the Armed Forces is satisfied that it is not in the interest of the Council for the person appointed to continue in office and notifies the member in writing to that effect.
 - (3) Members of the Council may be paid such travelling and other allowances as may, from time to time, be approved by the Federal Government or the Council itself.
 - (4) Where a vacancy occurs in the Council, it shall be filled by the appointment of a successor to hold office for the remainder of the term of office of his predecessor, so however that the successor shall represent the same interest and shall be appointed by the President, Commander-in Chief of the Armed Forces, on the recommendation of the same authority as has recommended his predecessor in office.
 - (5) The Council may act notwithstanding any vacancy in its membership of any defect in the appointment of a member or the absence of a member.
- Functions of The Council. 4 – (1) It shall be the special responsibility of the Council to –
- (a) promote the development and diversification of Nigeria’s export trade;
 - (b) assist in promoting the development of export-oriented industries in Nigeria;
 - (c) spearhead the creation of necessary export incentives;
 - (d) actively promote the implementation of export policies and programmes of the Federal Military Government;
 - (e) co-ordinate and monitor export promotion activities in Nigeria.
- (2) The other functions of the Council shall be to –
- (a) collect and disseminate information on produces available for export.
 - (b) Collect and disseminate to local manufacturers and exporters information on foreign markets;
 - (c) Provide technical assistance to local exporters in such areas as export procedure and documentation, transportation, financing, marketing techniques, quality control, export packaging, costing and pricing publicity and in other similar area;
 - (d) Maintain adequate and effective representation in other countries;
 - (e) Provide, directly or jointly with training institutions, training for its staff and assist with the manpower development of the export community in Nigeria;
 - (f) Organize the participation of Nigeria in trade fairs and exhibitions in other countries;
 - (g) Administer grants and other benefits related to export promotion and development;

- (h) undertake studies of the current economic conditions, with special attention to the export sector with a view to advising government on necessary policies and measures;
- (i) co-operate with other institutions on matters relating to export financing, export incentives and specialised services to exporters;
- (j) establish specific trade promotion facilities in Nigeria and in other countries including the establishment of permanent showrooms at important commercial centers in other countries;
- (k) engage in export promotion publicity;
- (l) pursue the simplification and streamlining of export procedure and documentation on continuous basis;
- (m) provide services to trade delegations on matters relating to export;
- (n) perform such other function as may be conducive to the achievement of the objectives of this Decree.

5. The Council shall have power to – power of

- (a) receive within Nigeria or elsewhere, any trade marks, licences Council
protection of exports;
- (b) subject to the Land Use Act 1978, acquire, by purchase or lease, any landed property required for its functions under this Decree;
- (c) invest in any activity which would facilitate the development or promotion to exports;
- (d) solicit, with the approval of the Minister, for funds from sources other than its normal budgetary sources;
- (e) exercise disciplinary control (including dismissal) over its employees

6. Subject to this Decree, the Minister may give the Council directions Power of
of a general character or relating generally to particular matters with regard Minister
to the exercise by the Council of its functions under this Decree and its shall to give
be the duty of the Council to comply with the directions. directions

7. – (1) There shall be appointed by the President, Commander-in- Chief appointment
of the Armed Forces, on the recommendation of the Council, and an Executive of
Director of the Council. Executive Director

And other employee of
The Council.

(2) The Executive Director shall be the Chief Executive of the Council and be responsible for the executive of the policy of the Council and the day-to-day running of the affairs of the Council.

(3) The Council may appoint such other persons, as it may determine, to be employees of the Council as assist the Executive Director in the performance of his functions under this Decree.

(4) The Council may, subject to such conditions as it may think fit, delegate any of its powers relating to the appointment of or exercise of disciplinary control (including dismissal) over its employees to the Executive Director or to any other employees of the Council.

8. – (1) It is hereby declared that service in the Council shall be public Application service for the purposes of the Pensions Act 1979 and accordingly, officers and other persons employed in the Council shall in respect of their service in the Council be entitled to pensions, gratuities and other retirement benefits as are prescribed thereunder, so however that nothing in this Decree shall

Prevent the appointment of a person to any office on terms, which preclude the grant of a pension and gratuity in respect of that office.

(2) For the purposes of the application of the provisions of the Pensions Act 1979, any power exercisable thereunder by Minister or other authority of the government of the Federation (not being the power to make regulations under section 23 thereof) is hereby vested in and shall be exercisable by the Council and not be any other person or authority.

Establish- **9-** (1) The Council may establish export committee in each State
ment of an of the Federation.

Export (2) Each export committee shall –

Committee

(a) constitute a forum for the promotion of exportation of the principal export products of the State concerned;

(b) advise the Council on the best means of achieving the objectives of this Decree in the State concerned;

(c) carry out such other functions as the Council may, from time to time direct.

Fund of **10 –** (1) The Council shall establish and maintain a fund from which there
The Council shall be defrayed all expenditure incurred by the council.

(2) There shall be paid and credited to the fund established in pursuance of subsection (1) of this section-

(a) such sums as may, from time to time, be granted to the Council by in Federal Military Government;

(b) all moneys raised for the purpose of the Council by way of gifts, grants – in-aid, testamentary disposition and sales from publications;

(c) all subscriptions, fees and charges for services rendered by the Council and all other sums as may accrue to the Council from any other source.

Expenditure **11.** The Council may, from time to time, apply the proceeds of the fund
Of the established pursuant to section 10 of this Decree to –

Council

(a) meet the cost of administration of the Council and any research work carried out by or on behalf of the Council with its approval;

(b) provide such training for the employees of the Council

(c) pay the salaries and other allowances and benefits of its employees

(d) re-imburse members of the Council and committees of the Council as the Council may deem necessary;

(e) meet other expenses in connection with its functions under this Decree

Annual esti **12. –** (1) The Council shall to be prepared; not later than six months before the end of
Mates each financial year or such other time as the Minister may direct, an estimate of

Accounts the expenditure and income of the Council during the next succeeding financial
And audit year and when prepared they shall be submitted through the Minister for

Approval by the National Council of Ministers.

(2) The Council shall cause to be kept proper accounts and proper records in relation thereto and when certified by the Council such accounts shall be audited as provided in subsection (3) of this section.

(3)The accounts of the Council shall be audited as soon as may be after the end of each financial year by auditors appointed by the Council from the list and in accordance with the guidelines supplied by the Auditor – General

of the Federation and the fees of the auditors and the expenses for the audit generally shall be paid from the funds of the Council.

13. The Council shall, not later than six months after the end of each Annual reports Financially year, submit through the Minister to the President, Commander-in-Chief lot the Armed Forces, a report of the activities of the Council and its administration during the immediately preceding year and shall include in such report the audited accounts of the Council and the auditor's comments thereon.

14. The Council may, with the approval of the National Council of Ministers, make regulations for carrying into effect the provisions of this Decree.

15. –(1) The Nigerian Export Promotion Council Act 1976 is hereby repealed and the Council established thereunder is hereby dissolved.

(2) By virtue of this Decree, there shall be vested in the Council all assets, funds, resources and other movable or immovable property, which immediately before the commencement of this Decree were vested in the Council, dissolved by and under subsection (1) of this section.

(3) The rights, interests, obligations and liabilities of the dissolved Council existing before this Decree under any contract or instrument, Or in law in equity apart from any contract or instrument, shall by virtue of this Decree be assigned to and vested in the Council established by this Decree.

(4) Any such contract or instrument as is mentioned in subsection (3) of this section shall be of the same force and effect against or in favour of the Council established by this Decree and shall be enforceable as fully and effectively as if instead of the dissolved Council, the Council established by this Decree has been named therein or had been a party thereto.

(5) The Council shall be subject to all the obligations and liabilities to which the dissolved council was subject immediately before the commencement of this Decree and all other persons shall have the same rights, powers and remedies against the Council as they had against the dissolved Council immediately before the commencement of this Decree.

(6) Any proceedings or cause of action pending or existing immediately before the commencement of this Decree by or against the dissolved Council in respect of any right, interest, obligation or liability of the dissolved Council may be continued or as the case may be, commenced and any determination of a court of law, tribunal or other authority or person may be enforced by or against the dissolved Council as if this Decree had not been made.

(7) All assets, funds, resources and other movable or immovable property which immediately before the commencement of this Decree were vested in the dissolved Council shall by virtue of this Decree and without further assurances, be vested in the Council.

(8) Notwithstanding the repeal of the enactment referred to in this section, if the Council thinks it is expedient that any vacancy in the Council should be filled by a person holding office at the commencement of this Decree in the Council dissolved by this section; it may employ such person by way.

Of transfer to the Council and the previous service in the dissolved Council by such person shall count as service for the purposes of any person subsequently payable by the Council.

Interpretation 16. In this Decree, unless the context otherwise requires –

“Council” means the Nigeria Export Promotion Council continued in being by and under section 1 of this Decree;

“Chairman” means Chairman of the Council;

“Minister” means the Minister charged with responsibility for matters relating to trade

Citation and 17. This Decree may be cited as the Nigerian Export Promotion Council Decree 1988 and shall be deemed to have come into force on 1st December 1987.

Commencement.

SCHEDULE

Section 2 (3)

Proceedings of the Council

1. –(1) The Council shall meet for the conduct of business at such times, places and on such days as the Chairman may appoint but shall meet not less than twice in a year.

2. –(2) The Chairman may, at any time, and shall at the request in writing of not less than six members summon a meeting.

–(3) Particulars of the business to be transacted at any meeting shall be circulated to members with the notice of the meeting of the Council.

–(4) Every question put before the Council at a meeting shall be decided by a majority of the votes of the members present and voting.

–(5) Seven members shall form a quorum at any meeting of the Council.

–(6) The Chairman shall, at any meeting, have a vote and in the case of an equality of votes, may exercise a casting vote.

–(7) The Chairman shall preside at all meetings of the Council, and in the absence of the Chairman of the Council, the alternate Chairman shall preside at that meeting.

–(8) Subject to the provisions of this Decree, the Council may make standing orders with respect to the holding of meetings, the nature of notice to be given, the proceedings thereat, the keeping of minutes of such proceedings and the custody and production for inspection of such minutes.

Committees

2. -(1) The Council may appoint one or more committees to advise it on the exercise and performance of its functions under this Decree.
- (2) Every such committee shall consist of –
 - (a) a chairman who shall be appointed by the Council from among the members of the Council;
 - (b) not more than five persons (who may or may not be members of the Council), so however that any non-member of the Council co-opted to serve on any committee shall enjoy all the rights and privileges of a member except the right to vote and be counted towards a quorum.
- (3) In this paragraph ‘chairman’ means the chairman of a committee.

Miscellaneous

3. -(1) Any contract or instrument which if entered into or executed by a person not being a body corporate would not be required to be under seal may be entered into or executed on behalf of the Council by any person generally or specifically authorized in that behalf by the Council.

(2) Any member of the Council or of a committee thereof, who has a personal interest in any contract or arrangement entered into or proposed to be considered by the Council or a committee thereof, shall forthwith disclose his interest to the Council or the committee, as the case may be, and shall not vote on any question relating to such contract or arrangement.

4. -(1) The common seal of the Council shall not be used or affixed to any document except in pursuance of a resolution duly passed at a properly constituted meeting of the Council and recorded in the minutes of the meeting.

(2) The fixing of the seal of the Council shall be authenticated by the signature of the Chairman or some other members authorized generally or specifically by the Council to act for that purpose.

(3) Any document purporting to be a document duly executed under the seal of the Council shall be received in evidence and shall, unless the contrary is proved, be deemed to be so executed.

MADE at Lagos this 7th day of October 1988.

GENERAL I.B. BABANGIDA,
*President, Commander-in-Chief of the Armed Forces,
Federal Republic of Nigeria.*

EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its purport)

The Decree continues in being the Nigerian Export Promotion Council and confers on the Council the functions to-

- (a) Promote the development and diversification of Nigeria's export trade;
- (b) Assist in promoting the development of export oriented industries in Nigeria;
- © Actively promote the implementation of export policies and programmes of the Federal Military Government;
- (c) Collect and disseminate information on products available for export;
- (d) Collect and disseminate to local manufacturers and exporters information on foreign markets.

The Decree also repeals the Nigerian Export Promotion Council Act 1976, and transfers the assets and liabilities of the dissolved Council to the new Council which is now being headed by the Minister responsible for trade matters.

**EXPORT (INCENTIVE AND MISCELLANOUS PROVISIONS)
(AMENDMENT) DECREE 1992**

Decree No. 65

[19th November 1992] commencement.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows:-

1. The Export (Incentives and Miscellaneous Provisions) Act in this Decree referred to as “ the principal Act”) is hereby amended as provided in this Decree.

Amendment of Cap.
118 LFN.
2. For the existing section 1 of the principal Act there shall be substituted the following new section 1, that is-

Amendment of section 1.

“Retention of 1. – (1) Notwithstanding the provisions of any export enactment to the contrary, a Nigerian exporter may proceeded in retain all his export proceeds in foreign currency in foreign his bank account in Nigeria.

Currency (2) The foreign currency retained pursuant to subsection (1) of this section shall be effect as soon as the foreign exchange earned on the export sales is received in Nigeria.

(3) The foreign currency retained pursuant to subsection (1) of this section shall be for the purpose of enabling the exporter have at his disposal, foreign currencies to pay for such export related activities as may be prescribed by regulations made by the Nigerian Export Promotion Council in consultation with the Central Bank of Nigeria.
3. for the existing section 2 of the principal Act there shall be substituted the following new section 2 that is-

Amendment of section 2

Administration of 2. The Nigeria Export Promotion Council shall to the exclusion of any other Government body or authority be charged with responsibilities for administering the incentives contained in this Decree.
Incentives.
- Amendment of Section 3. 4. section 3 of the principal Act is hereby – amended as follows, that is
(a) by substituting for the existing subsections (1) and (2) thereof the following new subsections (1) and (2), that is
- “Exportation 3.-(1) As from the commencement of this Act all raw or unprocessed commodities whether mineral or

of raw and unprocessed agricultural shall be exportable on the payment of a goods and commodities order by the Nigerian Export Promotion Council.

(2) Subject to subsection (1) of this section, all exports from Nigeria shall be exportable without the production of export licence provided all existing foreign exchange regulations are complied with and

(c) by deleting subsections (3) and (6) thereof and renumbering the existing subsections (4) and (5) as new subsections (3) and (4).

Amendment of Section 5.

5. Section 5 of the principal Act is hereby amended as follows, that is

(a) by deleting the existing subsection (2) thereof and substituting thereof a new subsection (2) as follows, that is.

“(2) The Expansion Fund shall be used to provide cash inducement for exporters who qualify to benefit from the Expansion Fund based on the value of their semi manufactured or manufactured products as prescribed by order from time to time made by the Nigerian Export Promotion Council to enable the exports

(b) increase their volume and value of exports; and
(c) diversify export products and coverage”

Amendment of Section 6

6. Section 6 of the principal Act is hereby amended by deleting therefrom the existing subsection (6)

Insertion of New sections.

7. Immediately after the existing section 6 of the principal Act there shall be inserted the following new sections, that is-

“Participation Schemes 6A. An exporter wishing to benefit from Duty Draw-back, Duty Suspension or Manufacture – in-Bond. scheme shall direct his application for participation in any or all of the said Schemes to the Nigerian Export Promotion Council.

6B. The Nigerian Export Promotion Council shall to the exclusion of any Government body of authority Committee established under section 6C of this Act Be charged with the responsibility for the due Administration of the schemes.

Administration of schemes.

6C. (1) There shall be established a Duty Draw-back Committee (in this Act referred to "the Committee") Which shall advise the Nigerian Export Promotion Council on the formulation of regulations for the Efficient operation and administration of the Duty Drawback, Duty Suspension and Manufacture in Bond Scheme.

Established ment of Duty Draw -back Committee.

(2) The Committee shall consist of a representative each of-

- (a) the Nigerian Export Promotion Council;
- (b) the Standard Organisation of Nigeria;
- (c) the Central Bank of Nigeria;
- (d) the Bankers' Committee;
- (e) the Federal Ministry of Commerce and Tourism;
- (f) the Federal Ministry of Finance;
- (g) the Manufacturers Association of Nigeria; and
- (h) the Department of Customs and Excise

(3) Without prejudice to the provisions of subsection (1) of this section, it shall be the duty of the Committees-

- (a) to fix the unit or rate of duty draw-back for each export product;
- (b) to fix the rate of reimbursement or import duties, levies, surcharges or export duties paid in respect of all imports including raw materials, components and packing materials used in export production;
- (c) to fix the rate of reimbursement on excise duties paid in respect of all export products and components of export products;

(d) to grant to the exclusion of any other Government body or authority, to qualified exporters benefits and entitlement in respect of the suspension or refund of import duties, levies, surcharges and export duties payable or paid in respect of all imports including raw materials, components and packaging materials used in export production or excise duties payable or paid in respect of all export products and components of export products.

Specification Of rates, etc. 6D. The Nigerian Export Promotions Councils may by order prescribe such rates, entitlements and benefits As may be granted pursuant to the provisions of this Act.

Application Of cap. 179 LFN to Export Oriented Industries. 6E. The provisions of the Industrial Development (Income Tax Relief) Act with respect to pioneer station shall apply to any manufacturing exporter who exports at least 50 percent of his annual turnover

(2) Application for the declaration of an export oriented industry to be a pioneer industry shall be directed to the Nigerian Export Promotion Council for processing and it shall be the duty of the Nigerian Export Promotion Council to screen all applications and submit recommendations thereon for the approval of the Minister charged with the responsibility for Industries.

Amendment Section 7. 8. For the existing section 7 of the principal Act there shall be substituted the following new section 7, that is-

Interpretation 7. In this Act unless the context otherwise requires-
“exportable products” means any product of Nigerian origin;

Export (Incentive and Miscellaneous Provisions Amendment 1992 No. 65 A591

“Manufacturing exporter,” means a manufacturer who
Manufactures and adds value to its products and
Exports at least 50 percent of its annual turnover”.

This Decree may be cited as the Export (Incentives and Citation Miscellaneous Provisions) (Amendment) Decree 1992.

MADE at Abuja this 19th day of November 1992

**GENERAL I.B BABANGIDA,
President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria.**

