

# FEDERATION OF NIGERIA

## Combined Form Of Certificate Of Value And Of Origin And Invoice For Goods Exported To The Federation Of Nigeria.

(1) Here insert  
Manager, Chief  
Clerk, or as the  
case may be.

(2) Here insert  
of name of firm  
or company.

(3) Here insert  
name of city or  
country.

I, \_\_\_\_\_ (1)  
of (2) \_\_\_\_\_ of (3) \_\_\_\_\_

\*manufacturers  
suppliers of the goods enumerated in this Invoice amounting to \_\_\_\_\_  
exporters  
hereby declare that I have authority to make and sign Certificate on behalf of the aforesaid  
\*manufacturers  
suppliers and that I have the means of knowing and do hereby certify as follows : —  
exporters

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 arrangements 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 of them either by way of discount, rebate, compensation or in any manner whatever other than as fully shown on this invoice.

### ORIGIN.

1. That all the goods mentioned in this invoice have been wholly produced or manufactured in \_\_\_\_\_
2. That all the goods mentioned in this 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 \_\_\_\_\_ 20 \_\_\_\_\_  
(Signature) \_\_\_\_\_  
(Signature of Witness) \_\_\_\_\_

**NOTE :**

1. The person making the declaration should be a perincipal 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 way fjal 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 is expended on or added to the goods after their return to the exporting territory shall be regarded as the produce or manufacture the territory in calculating the proportion of labour and material in the factory or works cost of the finished article.
4. \* Delete the inapplicable.

Enumerate the following charges and state whether each amount has been included in or excluded from the selling price to purchaser

	amount in currency of exporting country	State if included in above selling price to purchaser
(1) Cartage to rail and/or docks _____		
(2) Inland freight (rail or canl) and other charges to the dock area including Inland Insurance _____		
(3) Labour in packing the goods into outside packages _____		
(4) Value of outside packages _____		
(5) If the goods are subject to any charge way of royalties _____		
(6) OCEAN FREIGHT _____		
(7) OCEAN INSURANCE _____		
(8) Commission establishment and other charges of a like nature _____		
(9) Other costs, dues, charges and expenses incidental to the delivery of the articles _____		

State full particulars of Royalties below : —



(1) State here general nature or class of goods.

(2) Full name and address of Manufacturer, Supplier or Exporter.

(3) Full name of business and address (Note P.O. Box or Private Mail Bag) of the importer.

INVOICE of(1)

(Place and Date)

20

consigned

by(2) \_\_\_\_\_ of \_\_\_\_\_

to(3) \_\_\_\_\_ of \_\_\_\_\_

to be shipped per \_\_\_\_\_

Order Number \_\_\_\_\_

Country of Origin	Marks and numbers on packages.	Quantity and description of goods.	Selling price to purchaser.	
			a	Amount.

*(Handwritten signature)*