

Combined Certificate of Value and of Origin and Invoice OF Goods

Exportation to

NIGERIA

Place and Date _____

* state here
 General nature
 Of class of
 goods

* Invoice of supplied

by _____

to:

to be shipped per: VESSEL

Invoice Number: _____

| Country of Origin | Marks and numbers on packages | Quantity and description of goods | Selling price to purchaser | |
|-------------------|-------------------------------|-----------------------------------|----------------------------|----------------|
| | | | @(US\$) | Amount (US\$) |
| | | | FOB VALUE: | |
| | | | SEA FREIGHT: | |
| | | FORM M NUMBER: | | |
| | | PORT OF LOADING: | | |
| | | PORT OF DESTINATION: | | |
| | | T | | |
| | | SHIPMENT IDENTIFICATION: | | |
| | | DATE OF SHIPMENT: | | |
| | | B/L NO.: | | |
| | | VESSEL & VOYAGE: | | |
| | | COUNTRY OF ORIGIN: | | |
| | | COUNTRY OF SUPPLY: | | |

I declare that Importer and the Exporter of these goods

*are/are not associated firms as defined in Federal Government

notice no 1467 of 1958

Signature _____

Delete and initial as applicable

NIGERIA

Combined Certificate of Value and of Origin and Invoice of Goods for

Exportation to Nigeria

CERTIFICATE OF VALUE

I, _____

Of _____

*Manufacture/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

*Manufacture/Suppliers/Exporters and that I have the means of knowing and I do hereby certify as follows:

- (1) That this invoice is in all respect 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 them either by way of discount, rebate, compensation or in any manner whatever other than as fully shown on this invoice.

Date at _____ this _____ day of _____

(Signature) _____ (Signature of

witness) _____

Note: The person making the declaration should be a principal or a Manager, Chief Clerk, Secretary or responsible employee.

*Delete the inapplicable

CERTIFICATE OF ORIGIN

I, _____

of _____

*Manufacture/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 *Manufacture/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 either wholly produced or manufactured in _____

- (2) That all the goods mentioned in this invoice have been either wholly or partial 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 qualification 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.

Manufacture's profit, or remuneration of an trader, agent, broker or other person dealing in the goods in their finished condition, royalties, cost of outside package, or any cost of packing the goods there-into, any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

Dated at _____ this _____ day of _____

(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 manufacture goods, the place or country in which any final operation, has altered to any appreciable extent the character, composition and value of goods imported to the country
- (3) in the case of goods which have at some stage entered into 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 ca
- (4) Calculating the proportion of labour and material in the factory or works cost of the finished article.
- (5) *Delete the inapplicable

| Enumerate the following charges and state whether each amount has been Include in or excluded from the above 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 canal)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 by way of royalties..... | _____ | |
| (6) OCEAN FREIGHT..... | _____ | |
| (7) OCEANINSURANCE..... | _____ | |
| (8) Commission, establishment and other charges of a like nature..... | | |
| (9) Other costs, cost, dues, charges and expenses incidental to the delivery of articles | | |