

S. I. 2 of 2003

**OIL AND GAS EXPORT FREE ZONE ACT
(1996 NO. 8)**

Oil and Gas Export Free Zone (Special Import Provisions) Order 2003

Commencement: 3rd April 2003

In exercise of the powers conferred upon me by section 23 (2) of the Oil and Gas Export Free Zones Act 1996 and of all other powers enabling me in that behalf, I, PRECIOUS OSARO NGELALE, Minister of Commerce, hereby make the following Order -

1. As from the commencement of this Order, any special product imported into the free zone under the Act -

Import duty tariff rebate for special products imported into the free zone.

(a) on which value has been added without changing the essential character of the product after processing in the free zone; and

(b) intended for the customs territory,

shall be granted an import duty tariff rebate of 75 per cent.

2. In this Order, unless the context otherwise requires -

Interpretation.

“Act” means the Oil and Gas Export Free Zones Act 1996;

1996 No. 8.

“customs territory” means the territory within the Federal Republic of Nigeria other than the area designated as the oil and gas free zone under Act;

“free zone” means the oil and gas free zone designated under the Oil and Gas Export Free Zone Act;

1996 No. 8.

“special product” means any article or item imported into the free zone on which value has been added without changing the essential character of the product after processing;

“value” means any additional process added on a product.

3. This Order may be cited as the Oil and Gas Export Free Zone (Special Import Provisions) Order 2003.

Citation.

MADE at Abuja this 3rd day of April 2003

CHIEF PRECIOUS OSARO NGELALE
Minister of Commerce

EXPLANATORY NOTE

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

The Order provides for the grant of import duty tariff rebate for special products imported into the Oil and Gas Export Free Zone on which value has been added without changing the essential character of the product.