

LICENCING REQUIREMENTS

No person is allowed to manufacture any exciseable goods unless he is licensed for that purpose under the CEMA Cap. 45 Law of the Federation of Nigeria, 2004, Excise (control of Distillation) Act 1964 No 22. or the Hydrocarbon Oil Refineries Act 1965 No. 17 as appropriate.

Intending Manufacturers are to apply for Excise Licence in writing to the Comptroller-General through the appropriate Area Controller who forwards its with a report on the applicant and the type of trade for which the licence is required.

After due process and on approval of the application, an excise licence is issued in respect of one line of product and expires on the 31st day of December next following the date of issue.

Licence fee payable as approved by Nigeria Customs Service Board with effect from January 2003 are as follows:

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| (a) Beer & Stout | = =N= 10,000.00 |
| | =N= 10,000.00 |
| (b) Cigarettes | = |
| (c) Spirits & Wine | = =N= 3,000.00 |
| (d) Others | = =N= 1,000.00 |