



**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 _____

Date and initial as applicable _____

IN ACCORDANCE WITH NIGERIAN GOVERNMENT NOTICE 1989 OF 1970

FORM C16

NIGERIA

Combined Certificate of Value and of Origin and Invoice of Goods for Exportation to Nigeria

CERTIFICATE OF VALUE

I, _____

Of _____

*Manufacturer(s)/Supplier(s)/Exporter(s) 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 * Manufacturer(s)/Supplier(s)/Exporter(s) 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 in this invoice.

Date at _____ this _____ day of _____

(Signature) _____ Signature of witness _____

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

*Delete the inapplicable

CERTIFICATE OF ORIGIN

I, _____

OF _____

* Manufacturer(s)/Supplier(s)/Exporter(s) 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

* Manufacturer(s)/Supplier(s)/Exporter(s) and that I have the means of knowing and I do hereby certify as follows:-

- (1) That all goods mentioned in this invoice have been either wholly or partially produced or manufactured in _____
- (2) That all goods mentioned in this invoice have either been 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 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.

Manufacturer'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 of 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 expecting territory shall be regarded as the produce or manufacture of the territory in
- 4) Calculating the proportion of labour and material in the factory or works cost of the finished article.

*Delete the inapplicable

Enumerate the following charges and state whether each amount has been included in or excluded from the above selling price to purchase	Amount in currency of Exporting country	State if included 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) Ocean Insurance	_____	
(8) Commission, establishment and other charges of a like nature	_____	
(9) Other costs, cost, dues, charges and expenses incidental to the delivery of articles		