

INVOICE AND DECLARATION OF VALUE REQUIRED FOR SHIPMENTS TO

**NIGERIA**

C-16 Amended

Invoice of (General Nature or Class of Merchandise) **2** \_\_\_\_\_ (Place and Date) **1** \_\_\_\_\_ 20\_\_\_\_  
 by **3** \_\_\_\_\_ of **4** \_\_\_\_\_ consigned  
 to **5** \_\_\_\_\_ of **6** \_\_\_\_\_  
 to be shipped per S. S. **7** \_\_\_\_\_  
 Customer's Order No. **8** \_\_\_\_\_ Our Order No. **9** \_\_\_\_\_ Terms: **10** \_\_\_\_\_

Country of Origin	Number of Packages	Marks and Numbers on Packages	Quantity and Description of Goods	Selling Price in Currency of Exporting Country	
				At	Amount
<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>

**SAMPLE**

<b>17</b> Enumerate the following charges, and state whether each amount has been included in or excluded from the above selling prices:—	Amount in Currency of Exporting Country	State whether included or excluded
(1) Value of outside packages		
(2) Labor in packing the goods into outside packages		
(3) Cartage to rail and to docks		
(4) Inland Freight and other charges		
(5) Ocean Freight		
(6) Marine Insurance		
(7) Commissions and other charges of a like nature		
(8) Other costs, dues, charges, and expenses incidental to delivery of the articles at port of destination		
(9) If the goods are subject to any charge by way of royalties State the full particulars of royalties below:—		

CERTIFICATE OF VALUE

I \_\_\_\_\_

of \_\_\_\_\_

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

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

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

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 \_\_\_\_\_

\*Manufacturers/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 \*Manufacturers/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 wholly produced or manufactured in \_\_\_\_\_
- (2) That all the goods mentioned in this invoice 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 or manufacture have been performed in \_\_\_\_\_
  - (b) the expenditure in material produced and/or labor 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 labor performed none of the following items has been included or considered: Manufacturer's profit, or remuneration of any trader, agent, broker or any other person dealing in the goods in their finished condition; royalties; cost 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 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 manufactured goods the place or country in which any final 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 state entered into the commerce of, or undergone a process of manufacture in a foreign country, only that labor 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 calculating the proportion of labor and material in the factory or works cost of the finished article.
- (4) \*Delete the inapplicable.

# Invoice and Declaration of Value for Nigeria

## Instructions

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1. Enter the place and date of preparation of the document.
2. Describe the merchandise by general description or nature.
3. Enter the name of the shipper.
4. Enter the shipper address.
5. Enter the name of the recipient (consignee) of the shipment.
6. Enter the address of the recipient of the shipment .
7. Specify the shipment mode and carrier name .
8. Enter the recipient's order number pertaining to the shipment .
9. Specify the shipper's order number.
10. Specify the terms of shipment. This may be the payment terms or the Incoterms agreed upon between the shipper and recipient.
11. Enter the country of origin of the goods. This will be the country of manufacture of the items or country of processing of materials.
12. Specify the number of packages of each item.
13. Describe any marks or numbers on the packaging.
14. Specify the quantity , unit of measurement , and description of each line item shipped.
15. Specify the type of currency used in the transaction.
16. Specify the amount of the selling price in the currency of the transaction.
17. Enter all charges for shipping, packaging material, etc. in the currency of the exporting country and indicate if included or excluded in the price of the goods.
- 18. (Reverse side of form)** Complete the shipper's certification of value to include the signature of a witness to the signing.
- 19. (Reverse side of form)** Complete the Shipper's Certificate of Origin statement. Indicate whether the goods are either wholly produced or partially produced in the country of origin and indicate the required labor charges as required. Sign and date the certificate to include the signature of a witness to the signature.