

Place and Date \_\_\_\_\_ 20\_\_\_\_

**Invoice by** \_\_\_\_\_

Full name and address of manufacturer, supplier or exporter as applicable

to \_\_\_\_\_

Full name of business and address of the importer (NOT P.O. Box or Private Mail Bag)


to be shipped per \_\_\_\_\_

Importer's Order Number \_\_\_\_\_

Terms \_\_\_\_\_

Marks and Numbers on Packages	Quantity and specific descriptions of the goods consigned	Selling price to Purchaser (The unit and total price of each type of goods on the invoice)	
		à	amount

Bestell-Nr. 56 (1/78)  
Order-No.

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# NIGERIA

## CERTIFICATE OF VALUE

Form C 16

I, \_\_\_\_\_  
of \_\_\_\_\_

\*\*) Manufacturer/Supplier/Exporter 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/Supplier/Exporter 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 of Witness)

\_\_\_\_\_  
(Signature)

## CERTIFICATE OF ORIGIN

I, \_\_\_\_\_  
of \_\_\_\_\_

\*\*) Manufacturer/Supplier/Exporter 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/Supplier/Exporter 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 of manufacture have been performed in \_\_\_\_\_  
(b) the expenditure in material produced and/or labour 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 labour performed none of the following items has been included or considered:—  
Manufacturer's profit, or remuneration of any trader, agent, broker or other person dealing in the goods in their finished condition; royalties; cost of 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 of Witness)

\_\_\_\_\_  
(Signature)

**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 stage entered into the 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 calculating the proportion of labour and material in the factory or works cost of the finished article.
- \*\* (4) Delete the inapplicable.

Enumerate the following charges and state whether each amount has been included in or excluded from the selling price to purchaser:—	Amount in currency of exporting country	State if included in selling price to purchaser
(1) Cost of packing .....		
(2) Freight .....		
(3) Insurance .....		
(4) Commissions (including head office); confirming house and buying commission .....		
(5) Other charges .....		