
NIGERIA EXPORT PROCESSING ZONES AUTHORITY

尼日利亚出口加工区管理局



INVESTMENT PROCEDURES, REGULATIONS AND OPERATIONAL GUIDELINES FOR FREE ZONES IN NIGERIA.

2004

尼日利亚自由区投资程序、规章及操作指南 2004

**Issued Pursuant to Section 10 (4) of the
Nigeria Export Processing Zones Act No 63 of 1992.**

依1992年63号法令《尼日利亚出口加工区法令》第十条第四款颁布

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PART 1
第一部分

INVESTMENT PROCEDURES
投资程序

Investment Procedures:
投资程序

**Short Title/
Citation
小标题/引用**

1. The Nigeria Export Processing Zones Authority (hereinafter referred to as the Authority) shall in presenting to the President, Commander-in-Chief of the Armed Forces its recommendations for the designation by the President of such area as he thinks fit as a Free Zone (hereinafter referred to as Zone) shall accompany such recommendations with a socio-economic study of the proposed Zone and a project plan showing the location, layout, area and proposed utilization of the Zone.

尼日利亚出口加工区管理局（以下称管理局）应当为总统，即武装部队总司令认为适合设立自由区（以下称区）的地区提交一份认可推荐信，包含对该区域的社会经济学研究报告和一份显示地点、规划、面积和对该区的利用提议。

2. Applications to undertake approved activity in a zone as provided by the Act shall be accepted by the Authority/Zone Management on the condition that the application is presented in the manner stipulated by the Authority from time to time and on the due submission of the application, the Authority shall issue a receipt to the applicant as evidence of the due receipt by the Authority/Zone Management of the application to undertake an approved activity in a zone.

如前所述，在区内进行有效活动的申请，按照法令应该由管理局或区管理方在申请呈交后，对按管理局适时规定的方式提交申请者予以许可。管理局应当给予申请人收据作为管理局或区管理方同意申请人在区内进行许可活动的凭据。

3. Application to undertake approved activity in a Zone shall be made on forms provided by the Authority/Zone Management. The forms shall state the application fee and such other details as the authority may stipulate from time to time provided that a feasibility study in respect of the approved activity which the applicant wishes to undertake in the Zone shall be attached as an annexure to that application and which shall provide detailed information the following amongst others:
 - a. Project Description
 - b. Market Survey
 - c. Funding Proposals
 - d. Five year Financial Projections
 - e. Environmental Impact Statement

在区内进行许可活动的申请应使用由管理局或区管理方提供的表格。此种表格应当列出申请费用和其他详细信息，如管理局有时规定提供与申请人希望在区内进行许可活动有关的可

DESIGNATION OF FREE ZONES.

自由区的指定

**APPLICATION TO UNDERTAKE
APPROVED ACTIVITY IN A
FREE ZONE.**

申请在自由区内进行批准的活动

行性研究报告，该报告应作为申请书附件并应提供如下详细信息：

- a. 项目描述
- b. 市场调查
- c. 资金报告
- d. 五年财务规划
- e. 环境影响陈述

4. Application to undertake an approved activity shall be considered within five working days of its acknowledgement and the applicant notified in writing of approval or otherwise.

进行许可活动的申请将在收到申请后五个工作日内予以考虑并以书面批准或者其他方式通知申请人。

5. Upon receipt of approval to undertake approved activity in a Zone, an applicant shall apply to the Authority/Zone Management for licensing as an approved enterprise as provided by the Act.

收到关于在区内进行许可活动的批准后，申请人应当向管理局或者区管理方申请许可证以成为法令规定的许可公司。

6. Upon licensing, the said approved enterprise shall apply to the Authority/Zone Management for serviced land or factory space in the Zone.

取得许可证后，该许可公司应当向管理局或者区管理方申请区内服务性用地或者建厂用地。

7. (a) Application for building permit shall be submitted to the Authority/Zone Management after the execution of the land lease agreement and the Authority shall consider and grant building permit on such terms as it deems fit within four working days of the receipt of the said application. Any modification or correction required by the Authority/Zone Management shall incorporate in the approved building plan and complied with by the applicant.

申请建筑许可应在土地租赁协议生效后呈交管理局或者区管理方，管理局将考虑并在认为适合的情况下在收到该申请的4个工作日内给予建筑许可。任何管理局/区管理方求得修改或修正应编入认可的建筑计划并由申请人遵照执行。

- (b) Development of land leased to an approved enterprise by the Authority or Zone Management shall be in accordance with the terms and conditions of the approved building permit issued by the Authority/Zone Management.

由管理局或者区管理方租赁给许可企业的土地应该按照管理局或者区管理方颁发的建筑许可种的条款和条件进行开发。

LICENSING OF APPROVED ENTERPRISE.

获批准企业执照的颁发

APPLICATION FOR LAND OR BUILT-UP FACTORY SPACE

申请土地或预建厂房用地

BUILDING PERMIT.

建筑许可

-
8. Buildings and structures to be constructed by an approved enterprise shall be permanent structures built with fire resistant material in accordance with building, public health and fire regulations adopted by the Authority from time to time.

许可企业建造的建筑和装置应当是持久性建筑物，使用符合建筑本身、公众健康和管理局有时适用的防火法规的防火材料。

9. Prior to the commencement of installation of machineries, the investor shall apply for power, water supply and electrical inspection test. Additionally, waste management and pollution control plan must be submitted for approval by the Authority/Zone Management before commencement of machine installations.

在开始安装机器之前，投资者应当申请水、电供应和电力检查试验。并且，废品管理和污染控制方案必须在开始安装机器前向管理局或者区管理方报批。

10. An approved enterprise shall prior to the commencement of operations apply to the Authority/Management for permit to commence operations. The Authority shall within **twenty-four hours** of the receipt of the application complete inspection of the factory site to ensure compliance with relevant building, factory and public health laws and regulations and shall issue permit to commence operation if there be no breach of applicable laws and regulations within **twenty-four hours** of completion of the inspection.

许可公司应当在开始运营之前向管理局或者区管理方申请运营许可。管理局应当在收到申请后24小时内对工厂厂址进行检查以确定符合相关建筑、工厂和公共健康法律法规，如果没有与法律法规相违背，管理局应当在完成检查后24小时内颁发商业运营许可。

11. Where an approved enterprise has not complied with relevant regulations, the Authority/Zone Management shall in writing within **twenty-four hours** after the completion of inspection notify the approved enterprise of the non-compliance and direct that it be remedied within a stipulated period.

当许可公司不符合相关法规要求时，管理局或者区管理方应当在结束检查24小时内以书面形式通知许可公司其不合规定并在规定期限内整改。

12. An approved enterprise that has secured a lease of built-up factory space from the Authority shall commence its operations in the Zone within **six months** of the date of execution of the lease agreement. On application the Authority/Zone Management may grant an extension for a

COMPLIANCE WITH BUILDING REGULATIONS

符合建筑规范

APPLICATION FOR INSPECTION OF UTILITY FACILITIES

申请公共设施检查

PERMIT TO COMMENCE OPERATIONS

商业运营许可

COMMENCEMENT OF DEVELOPMENT AND OPERATIONS

开始开发和运营

period not longer than three months.

从管理局获得组合工厂用地租赁权的许可企业应当在租赁协议生效之日起**六个月内**开始其在区内的运营。向管理局或者区管理方申请可以获得最多不超过 3个月的宽限。

13. Where an approved enterprise that has secured a lease of built-up factory space fails to commence operations in the Zone within **six months** after the execution of the lease agreement or such other extension as the Authority may grant, the license of the approved enterprise to carry on business in the Zone shall be revoked forthwith without further ado and any recourse to the Authority/Zone Management.

如果已获得组合工厂用地的许可企业未能在租赁协议生效之日起六个月或由管理局准许的类似宽限内开始运营。许可企业在区内营业的执照将被立即吊销，其他尝试和任何向管理局和区管理方的追索将不予承认。

14. An approved enterprise that has secured a lease of land from the Authority/Zone Management shall commence development within **three months** and operations within **eighteen months** of the date of execution of lease agreement. On application, the Authority or Zone Management may grant an extension for a period not longer than 3 months and six months respectively, on such terms and conditions as it deems fit.

从管理局或者区管理方取土地租赁权的许可企业应当在租赁协议生效之日起**3个月内**开始开发并在该日起**18个月内**开始运营。向管理局和区管理方申请可以获得最多不超过3个月的宽限，个别情况如果管理局认为条件恰当，可以给予最多不超过6个月的宽限。

15. Where an approved enterprise that has secured a lease of land fails to commence development and or operations within **three months** and **eighteen months** respectively after the execution of the lease agreement or such other extension as the Authority may grant, the license of the approved enterprise shall be revoked forthwith without further ado and any further recourse to the Authority.

如果已获得土地租赁权的许可企业未能在租赁协议生效之日起3个月内开发和在该日起18个月内开始运营，或者超出管理局准许的类似宽限。许可企业的营业执照将被立即吊销，其他尝试和任何向管理局的追索将不予承认。

16. An approved enterprise can engage in approved activities as stipulated by the Decree and for which the Authority has granted it permission to engage in a Zone provided the approved enterprise's investment in the approved activity is of the value of at least **US\$500,000.00** (five hundred thousand United States dollars) and the operation of the approved activity does not cause damage to human life and property,

REVOCAATION OF LICENSE FOR FAILURE TO COMMENCE DEVELOPMENT OR OPERATIONS WITHIN THE STIPULATED PERIOD.

因无法开始开发或运营而吊销执照

APPROVED ACTIVITIES FOR INVESTMENT

批准的投资活动

damage the environment, constitute a threat to public peace and order or national security.

在区内获得管理局批准从事许可活动的许可企业，按照法令规定，其投资规模应不小于500,000美元，且该许可公司的运营不应对人类生命财产构成威胁，不应破坏环境，不对公共治安和秩序或国家安全构成威胁。

17. No real property or any part thereof whether developed or not, shall be sub demised or demised in any form in a Zone without the prior written approval of the Authority or Zone Management having been first sought and obtained.

地产和其任意部分，不管开发与否，都不得在未寻求并获得管理局或者区管理单位的书面许可的情况下转让或分割转让。

18. Investor wishing to alter, expand or demolish any part of a leased factory building must seek the prior approval of the Authority before carrying out such activity and cost involved shall be borne by the investor.

投资者希望变更，扩展或者摧毁租赁厂房的任何部分，必须事先寻求管理局的提前批准，由此产生的一切费用由投资者自负。

19. All investor in the Zone shall be required to pay applicable ground rent at the prevailing rate to the Authority calculated on monthly basis.

区内所有投资者都需缴纳适当的土地租赁费用，以管理局每月计算的主要费率为依据。

20. An approved enterprise shall pay the applicable rates per annum as Zone Management and Marketing/Promotion Fees for services provided.

许可公司应当每年为区内管理和营销/宣传缴纳一定费用。

21. In the event that an investor wishes to disinvest for any reason, the Authority shall takeover the building at an agreed sum and payment terms.

如果投资者想以任何原因撤回投资，管理局将以双方同意的价格总数和偿付条款接管建筑。

DEMISE OR SUBDEMISE OF REALPROPERTY IN THE ZONES

转让或分转让不动产

ALTERATION, EXPANSION AND DEMOLITION OF PREBUILT FACTORY BUILDING

改变、扩展或拆除预建厂房用地

PAYMENT OF GROUND RENT

场地租金的支付

MANAGEMENT AND MARKETING/PROMOTION FEES

管理和市场营销/宣传费用

DISINVESTMENT

撤资

PART 2

第二部分

GENERAL REGULATIONS

基本规章

PRELIMINARY 序言

These regulations are issued by the Nigeria Export Processing Zones Authority pursuant to Sections 10 (4) of the Nigeria Export Processing Zones Authority (Act No.63 of 1992). An approved enterprise shall operate in accordance with the provisions of the Act and shall abide by these regulations.

本规章由尼日利亚出口加工区管理局依据尼日利亚出口加工区管理局法令（1992年第63号法令）第十条第4款所颁布。获批准企业应按照该法令的条文以及本规章来运营。

General Regulations 基本规章

**SHORT TITLE/
CITATION**
小标题/引用

These Regulations are made pursuant to Section 10 (4) of the act
本规章根据该法令第十条第4款制定：

1. The licensing, monitoring, and regulation of all free zones in Nigeria is vested in the Authority.
尼日利亚所有自由区的许可证颁发、监管和规章制定由管理局依法授权。
2. The Management of Federal Government Free Zones is vested in the Authority while those of States and private entities is vested in the licenses.
联邦政府自由区的管理由管理局授权，州以及其他私有实体的管理由执照授权。
3. Approved enterprises within Nigeria Free Zones shall be entitled to the following incentives and concessions:
在尼日利亚自由区的获批准企业享有以下激励措施及优惠政策：
 - a. Legislative provisions pertaining to taxes, levies, duties and foreign exchange regulations shall not apply within the free zones;
关于税款、收费、关税和外汇管制的法律条文不适用于自由区；
 - b. Repatriation of foreign capital investment in the zones at any time with capital appreciation of the investment;
区内国外投资资本及其增值的资本可随时撤出；
 - c. Remittance of profits and dividends earned by foreign investors in the zones;
区内国外投资者的利润和红利可自由汇出；

**LICENSING, MONITORING AND
REGULATION OF FREE ZONES.**

自由区的执照颁发、监管和规章制定

**MANAGEMENT OF FREE
ZONES.**

自由区的管理

**INCENTIVES AND
CONCESSIONS.**

激励政策及优惠措施

d. No import or export licenses shall be required;

无须进口或出口许可；

e. Up to 100% of production may be sold in the customs territory against a valid permit, and on payment of appropriate duties;

在正确交纳关税后，最多100%的产品可以在关税区内销售，无须获取有效许可。

f. Rent free land at construction stage, thereafter rent shall be as determined by the Authority or Zone Management;

建设阶段免收土地租金，此后租金由管理局或自由区管理方决定；

g. Up to 100% foreign ownership of business in the zones allowable;

在区内允许外资最大100%持股；

h. Foreign managers and qualified personnel may be employed by companies operating in the zones;

在区内可聘用外籍经理和合格的员工；

i. The import duty on goods manufactured, processed or assembled in the free zones and exported into the Nigerian customs territory, shall be the rate applicable to the raw materials (in the state in which they are originally introduced into the free zones)

在自由区内生产、加工或组装的产品，并进口到尼日利亚关税区的产品，按照原材料的税率征收进口关税（本产品必须是自由区首先引进）

4. (a) The Authority may permit any banking institution duly licensed under Banks and Other Allied Financial Institutions Act of 1991 or other relevant legislation and licensed foreign Banks to establish a branch in the Free Zones for the purpose of providing banking services.

对任何在依照1991年银行和其他联合金融机构法案或其他相关立法获得执照的金融机构以及获得执照的国外银行，管理局可批准其在自由区内以提供银行服务为目的建立分支机构；

(b) Any banking institution so permitted shall abide by the laws governing offshore banking in the zones.

区内任何因此而获批准的银行机构必须遵守海外银行业法律；

BANKING BUSINESS

银行业务

5. (a) No person shall enter, remain in or reside in a zone without the prior permission of the Authority.

没有管理局事先批准，任何人不得进入、停留或居住在园区内。

(b) No retail trade shall be conducted within the a zone without the prior approval of the Authority and which may be subject to such terms and conditions as may be imposed by the Authority.

没有管理局的事先批准且不符合管理局颁布的条款和条件，不得在区内进行零售贸易。

(c) Access to the Zone is restricted and shall be subject to the presentation of a pass and such conditions as the Authority may stipulate from time to time in writing.

进入园区，必须出示通行证，或符合该局可能不时通过文件规定的场合，不得自由进入。

6. (a) The Authority or Zone Management shall have power to take over goods abandoned in a Free Zone and dispose of them in a manner it may deem fit.

该局或自由区管理方有权接管在区内丢弃的货物，并以其认为合适的方式处理。

(b) Goods or properties are declared abandoned where the owner or person in possession has discarded it and is indifferent as to what becomes of it.

丢弃的货物或财产，指所有人或持有人丢弃且无视其将来状况的货物或财产。

7. Any costs incurred by the Authority in removing abandoned goods shall be refunded on demand by the Licensee or owner of the abandoned goods.

执照持有人或货物的所有人必须立即支付该局因清理丢弃货物的所有开支。

8. Goods brought into the Free Zone by a Licensee may unless otherwise directed by the Authority:

除非该局另有指引，进入自由区的货物可以：

a. be stored, sold, exhibited, broken up, packed, cleaned, marked, remarked, loaded, unloaded, reloaded, divided, mixed, separated or otherwise manipulated; or

存储、销售、展出、拆解、包装、清洁、标记、注解、分割、混合、隔离、或其以其他方式操作；或者

**MOVEMENT OF PERSONS,
GOODS, ETC. IN AND OUT OF
FREE ZONES**

区内外人员、货物等流动

ADANDONED GOODS

丢弃的货物

**MANUFACTURING
AND PROCESSING**

制造和加工

b. be worked, processed, or reprocessed or otherwise manipulated or manufactured; or

处理、加工、或再加工、或以其他方式操作；或者

c. be consumed if the goods are meant for consumption in the zone; or

进行消费，如果货物以在区内消费为目的；或者

d. be removed from a zone or sent into the customs territory, whether as originally packed or otherwise subject to the payment of appropriate duties and to the provisions of Customs, Excise Tariff, Etc (Consolidation) Act.

无论或是否已包装，或须缴纳合适的关税以及符合海关、消费税、关税统一法案的条文，亦可从自由区移出或发往关税区。

9. An approved enterprise shall prepare and submit to the Authority on a quarterly basis at the end of a quarter in the format prescribed by the Authority a report on its operations including but not limited to production, sales and flow of goods and raw materials during the period.

获批准的企业必须在一季度末按照该局指定的格式，制作及递交以季度为基础的营运报告，报告包括并不限于生产、销售、以及在这期间产品和原材料流量。

10. An approved enterprise shall prepare and keep proper and accurate books of accounts and records in conformity with accepted international accounting principles and standards. Furthermore, supplementary ledgers shall also be kept to provide daily entries of detailed postings on the receipts and issuances of raw-materials, finished products, waste and scraps and an approved enterprise shall permit the inspection of such books by the Authority as may be required.

获批准的企业必须以国际会计原则和标准制作并维持合理准确的帐本和记录。此外，必须维持作为补充的分类帐目以提供每天原材料接收和保险、完成的货物、废弃物和废料的详细记录条目，并且允许管理局在必须的情况下调查帐本。

11. An approved enterprise shall have its accounts duly certified as provided for by applicable laws and regulations and submit it to the Authority not later than **30 days** after its adoption.

获批准的企业必须使其帐目得到适用的法律法规所规定的认证，并在认证后30日内将其递交管理局。

12. Registration of vehicles in the Free Zone shall be in accordance to the Rules and Regulations set down by the Authority in consultation with the Federal Road Safety Commission.

QUARTERLY REPORT ON OPERATIONS BY APPROVED ENTERPRISES

获批准企业的季度营运报告

BOOKS AND RECORDS

帐本和记录

AUDITED ACCOUNTS

审计的账目

REGISTRATION OF VEHICLES

车辆注册

车辆在自由区内注册须遵循管理局与联邦道路安全委员会协商制定的规章和制度。

13. A driver of a vehicle in the Free Zones must be in possession of a valid driving licence issued by the Federal Road Safety Commission or an international driving License issued by an appropriate authority which must be appropriate for the class of vehicle being driven.

在自由区内，车辆驾驶员必须持有由联邦道路安全局颁发的有效驾驶执照，或者由合适机关颁发并适用于所驾驶车辆类别的国际驾驶执照。

14. Dedicated Free Zone Customs, Police and Immigration Command shall be established to deal with aspects of movement of goods and persons in to and out of the Free Zones.

必须建立专门的自由区的海关、警察和移民管辖以处理货物及人员进出自由区方面的问题。

15. Without prejudice to the Act, the following Customs Procedures shall apply:

在不违背该法令的情况下，适用以下海关程序：

- a. Goods released into the Customs Territory shall be classified as imports and shall be subject to all applicable taxes duties and levies as applicable to Free Trade Zone products.

流入至关税区的货物应归为进口货物，并应遵循适用于自由区产品的所有税款、关税和收费的规定。

- b. Equipment and consumables to be used in the construction of facilities may be imported into the Free Zone by a Licensee free of any taxes, duties or levies.

执照持有人可以进口用于设施建造的设备和消耗品至自由区内，免收税款、关税或收费的费用。

- c. The procedure for importing goods into the Free Zone is as set out in Schedule A of this Regulation.

进口货物到自由区的程序如本规章中表A所示。

- d. The procedure for exporting goods from the Free Zone is as set out in Schedule B of this Regulation.

从自由区出口货物的程序如本规章中表B所示。

- e. The procedure for handling goods, which require repairs and maintenance is as set out in Schedule C of this Regulation.

处理需要修理和维护的货物的程序如本规章中表C所示。

- f. The procedures for transferring goods from one licensee to

ISSUE OF DRIVING LICENCES

颁发驾驶执照

CUSTOMS, POLICE AND IMMIGRATION

海关、警察和移民

CUSTOMS PROCEDURES

海关程序

another is as set out in Schedule D of this Regulation.

货物从一个执照持有人到另一个持有人之间流转的程序如本规章中表 D 所示。

g. The procedures for transferring goods from one Free Zone to another is as set out in Schedule E of this Regulation.

货物从一个自由区到另一个自由区之间流转的程序如本规章中表 E 所示。

16. An approved enterprise shall on the execution of a lease agreement with the Authority for built-up factory space or land for development as factory site apply to the Authority for work permits for its alien workers in such format as the Authority may stipulate.

获批准的企业，在执行与管理局达成的关于建厂场地或将作为厂址的土地租用协议的情况下，必须以管理局规定的形式为其外籍员工向管理局申请工作许可。

17. Application for work permits for aliens shall only be accepted by the Authority if in conformity with the Authority's stated and written requirements. On acceptance of an application for work permit for aliens the Authority shall acknowledge receipt of same.

为外籍员工申请工作许可必须遵循管理局声明和颁布的要求方可为管理局接受。管理局接受外籍员工工作许可的申请，必须立即告知收到该申请。

18. The Authority shall consider an application for work permit for aliens and notify the applicant of the grant of the permit or otherwise within 30 days of due submission of said application.

管理局须考虑外籍人员工作许可申请，并在上述申请正确递交后 30 日内告知申请人是否授予许可。

19. An approved enterprise shall forward to the Authority at the end of each quarter such information on the use of its permit to employ aliens as the Authority in writing may stipulate.

根据管理局的书面规定，获批准企业须在每季度末向管理局发送关于其使用聘用外籍员工许可的信息。

22. The Authority or Management of a Free Zone shall provide security over the premises, properties and facilities within the Free Zones.

管理局或自由区管理方必须为区内物业、财产和设施提供安全保障。

23. The Authority or the Management of the Zone shall issue a Schedule of the Charges applicable in the Free Zone and make

IMMIGRATION PROCEDURES

移民程序

SECURITY IN THE FREE ZONE

自由区安全

FREE ZONE TARIFFS AND CHARGES

自由区关税及收费

copies available on request to the operators or Licence Holder. The Authority may review such charges from time to time.

管理局必须发布自由区内收费一览表，并制作副本提供给需要的经营者或执照持有人，并适时重新审查此类收费。

23. Except as provided under this Act, an enactment applicable in the customs territory shall apply within the Free Zones.

除该法令规定的外，在关税区内适用的法律亦适用于自由区。

APPLICABLE LAWS ETC.

适用的法律等

24. (a) Where any dispute arises between a Licensee and another Licence Holder in the Free Zone which cannot be amicably settled between the parties, the matter shall be referred by either of the parties to the Free Zone Authority for settlement and the decision of the Authority shall be communicated to both parties accordingly.

执照持有人之间发生争议且双方不能友善解决，任意一方应将其交由自由区管理局解决，相应地管理局的决定应传达给当事双方。

ARBITRATION LITIGATION /COURT CASES

仲裁、诉讼/法庭案件

(b) Where any dispute arises between a Licensee and any other Government Agency or Department in the Free Zone, the matter shall be referred to the Authority by either of the parties concerned and the Authority shall represent the Licensee in all negotiations, Arbitration, settlement and reconciliation of the same. In this respect, the Arbitration and Conciliation Act Cap 19 Laws of the Federation of Nigeria 1990 shall apply.

在自由区内，执照持有人和任何其他政府机关或部门发生争议，任意一方应将其交由管理局解决，管理局在该争议的所有谈判、仲裁、协议和调解中代表执照持有人。因此，应适用《尼日利亚1990年欧共体共同农业政策19法案之联邦仲裁及调解法案》。

(c) Where any dispute arises between any Licensee and their employees, which cannot be amicably settled between the parties, the matter shall be referred to the Authority, which shall take all necessary steps to reach Settlement between the parties.

执照持有人与其员工发生争议双方不能友善解决的，应由管理局采取所有必要步骤使双方达成协议。

(d) In all the above cases, the Authority or the Zone Management reserves the right to intervene at any stage of any dispute in order to maintain industrial peace in the Zone.

在上述情况中，管理局或自由区管理方保留在争议任何阶段进行干预的权利，以维护自由区内的产业安定。

25. In all cases involving litigation in the Free Zone, the appropriate law in the customs territory shall apply.

自由区内所有涉及诉讼的案件适用关税区合适的法律。

26. No expatriate employee of any Licensee shall accept Employment outside the Free Zone or offer the same services outside the Free Zone without the consent and approval of the Authority.

不经管理局同意和批准，任何执照持有人的居住在国外的员工，不得在自由区外接受聘用，或在自由区外提供相同的服务。

27. All Licensees shall observe the relevant measures necessary for protection and preservation of the Free Zone environment and the immediate host community.

为保护和保存自由区环境和邻近的本国社区，所有执照持有人必须遵守必要的相关措施。

28. Approved enterprise shall abide with applicable environmental pollution laws and regulations and shall ensure that pollution treatment facilities or other suitable devices are used to ensure that wastes and pollutants caused by their production processes are kept within tolerable limits as prescribed by applicable laws and regulations.

获批准的企业应遵循使用的环境污染法律法规，确保使用污染处理设施或其他合适的设备，以保证其产品加工的废弃物和污染物保持在适用法律法规制定的可接受的范围之内。

29. The Authority shall inspect and monitor the operations of anti-pollution devices and measures in a Zone in conjunction with relevant Government Agencies and shall apply appropriate sanctions for breaches of applicable laws and regulations as provided by said laws and regulations.

管理局应协同有关政府机关检查和监控他们在自由区内工厂的防污染设备和措施，并根据适用的法律法规对违反上述法律法规的行为给予合理制裁。

30. The factory owner shall be responsible for the beautification of the immediate surrounding of their factories. The Authority or Zone Management shall be responsible for general beautification of the Zone and the maintenance of such facilities such as: roads, drainage, street lightening, water supply line, sewage line, fire fighting etc. Maintenance works executed by the Authority at the instance of the investor shall be paid for by the investor. Connection of factory building to power, water supply, sewage lines, fire fighting system and Telecommunication lines shall be at the approved rate. Thereafter, payments for facilities consumed will be paid for at rates prevailing.

工厂所有人有责任美化其工厂的邻近周边。管理局或自由区管理方必须负责自由区的整体美化和此类设施的维护：道

PROVISION OF SERVICES OUTSIDE THE FREE ZONE.

关于自由区外服务的条款

ENVIRONMENTAL SAFETY & POLLUTION CONTROL

环境安全和污染控制

MAINTENANCE RESPONSIBILITIES

维护责任

路、排水、街道照明、供水管线、下水道、消防，等等。投资者必须支付其请求管理局进行的维护工作的费用。厂房与电力、供水、污水管线、消防系统和通信线路的连接应按批准的标准收费。此后，设施的消费按照通用的标准收费。

31. Implementation of these Regulations shall be by Notice duly issued or publicly displayed.

本规章的执行必须以公告形式发布或向公众展示。

IMPLEMENTATION CLAUSE
执行条款

32. These Regulations shall come into force on a date to be determined by the Honourable Minister or the Board of Directors of the Authority.

本规章于尊敬的部长或管理局委员会决定之日生效。

COMMENCEMENT
起始

33. These regulations are prescribed pursuant to provisions of Nigeria Export Processing Zones Act 1992 (herein referred to as the Act).

本规章根据《尼日利亚 1 9 9 2 年出口加工自由区法令》（此处称为该法令）制定。

REGULATIONS
规章

34. These Regulations shall be enforced by the Nigeria Export Processing Zones Authority which expression shall include the Management of the Zones (as applicable).

本规章由尼日利亚加工出口管理局执行，此处包括自由区管理方（若适用）。

ENFORCEMENT
执行

35. All matters not provided for in these Regulations except those expressly stated herein that they would be provided for by specific regulation shall be subject to existing laws and regulations and all aforesaid Regulations shall constitute part of these regulations.

除在此明示将在特别规章中规定的，本规章中没有规定的所有事宜，应适用现有法律法规。所有前述的法规组成本规章的一部分。

IN ACCORDANCE WITH THE POWERS CONFERRED ON ME BY SECTIONS 10(4) AND 27 OF THE NIGERIA EXPORT PROCESSING ZONES AUTHORITY ACT NO. 63 OF 1992 AND ALL OTHER ENABLING LAWS IN THAT BEHALF, I, THE HONOURABLE MINISTER OF COMMERCE, FEDERAL REPUBLIC OF NIGERIA HEREBY EXECUTE AND PROMULGATE THESE REGULATIONS WHICH COME INTO FORCE ON THE DATE BELOW.

根据 1 9 9 2 年第 6 3 号法案《尼日利亚出口加工自由区管理局法令》第 1 0 条第 4 款和第 2 7 条以及所有其他授权法律所赋予本人的权力，本人，.....，尼日利亚民主联邦商务部长，兹执行和颁布本规章，本规章于以下日期生效。

DATED AT ABUJA THIS ----- DAY OF ----- 2002

2 0 0 2年 月 日 阿布贾

HONOURABLE MINISTER FOR COMMERCE

商务部长阁下

PART 3

第三部分

CUSTOMS PROCEDURES AND REGULATIONS

海关手续及法规

SCHEDULE A

程序表A

PROCEDURES FOR IMPORTING GOODS INTO THE FREE ZONE

向自由区内进口货物的程序

1) General Procedures for Importing Goods into the Free Zone

向自由区内进口货物的一般程序

Goods shall be imported into Free Zones in accordance with the following procedures:

货物应按照以下程序进口到自由区：

- a. The Licensee shall ensure that the supplier of the goods forwards the Bill of Lading/Air Waybill, the Invoices and Packing List are itemised with prices for each item in the list. The vessel/aircraft's manifest relating to such goods are to be clearly marked with a statement that "Free Zone Status shall apply".

被许可人应当确保货物供应商转寄海运和航空运单，发票和装箱单按照单上的项目分别标价。船或者飞机与此有关的载货单应当清楚写明：适用自由区身份。

- b. The Licensee shall comply with the following requirements in relation to the Bill of Lading/Air Waybill ("the Bill"):

被许可人应当遵守与海运提单/航空运单有关的如下要求：

- the Bill shall indicate that the consignee of the goods is the Licensee and specify the Licensee's address as being "address of the Free Zone in which the Licensee is located";

提单应当注明收货人是被许可人并详细说明收货人的地址如：自由区内被许可人所在地地址。

- if for banking or other reasons the identification of the "Consignee" has to be completed differently, the above information must appear prominently in the "Marks and Numbers" section of the Bill. The "Notify Party" shall be the Free Zone Licensee. The Zone Management shall be notified to this effect;

如果因为银行或者其他原因“收件人”身份需要以不同方式填写时，以上信息必须在提单唛头处显著标明。“被通知人”应当是自由区被许可人，以便引起区管理方注意。

- in relation to sea shipments, the "Port of Discharge" shall be clearly specified, and

海运时，应当明确指出“卸货港”。

- in relation to air shipments, the "Airport of Final Destination" shall be clearly specified.

空运时，应当明确指出“最终目的机场”。

- c. The Zone Management shall require the shipping line/airline to have a separate manifest for goods to be delivered to the Free Zone.

区管理方要求船运公司/航空公司为运入自由区的货物提供单独载货单。

- d. The Licensee shall provide to the Zone Management an advance manifest 7 (seven) days before arrival of the vessel. For Airlines, the manifest shall be provided prior or upon arrival of aircraft.

被许可人应当在船只到达7天前向区管理方预先提供载货单。对于空运，载货单应当在飞机抵达前或抵达时提供。

- e. The Licensee shall submit a “Transaction Request Order” and provide to the Zone Management prior to arrival of goods or upon shipment, certified copies of Commercial Invoices, Packing List, Bill of Lading and other relevant documents.

被许可人应当呈交一份“处理申请单”，并于货物装船后或抵达前向区管理方提供检验过的商业发票、包装单，海运提单和其他相关文件。

- f. On receipt of the “Transaction Request Order” with the specified documents, the Zone Management shall prepare a “Request to Transfer Under Customs Escort” or “Transfer Request” authorising the goods to be transferred from the point of discharge to the Free Zone.

在收到“处理申请单”和指定文件后，区管理方应准备一个“海关陪同转运要求”或“转运要求”，以授权货物从卸货地点转移到自由区。

- g. The duly authorised and endorsed “Transfer Request” shall be delivered to the relevant Terminal Operator/Aviation Handling Company who shall transfer the goods from the quayside/Cargo Shed to the appropriate stacking area. Upon completion of stacking, the Transfer Request shall be signed by the Terminal Operator/Aviation handling Company and returned to the Zone.

被适时批准并签署的“转运要求”应交予相关终端操作员或者航运处理公司，由他们将货物从码头附近或货棚转移至合适的堆放区。在堆放结束后，“转运要求”应由终端操作员或航运处理公司签字并返还至区管理方。

2) Specific Procedures For Importing Goods Into the Free Zone By Sea

以海运方式进口货物到自由区的指定手续

- a. For delivery by sea, the commercial invoice relating to the goods shall indicate the amount ascribed to insurance of the goods during the voyage, even if the terms of sale are Ex Works, FOB, C&S or otherwise.

对于海运，与货物有关的商业发票应指出货运保险的总数，即使使用Ex Works、FOB、C&S贸易术语或者其他情况。

- b. Upon receipt of dispatch shipping documents from the supplier, the Licensee should complete a “Transaction Request Order” and send this to the Zone Management together with copies of the following documents:

在收到供货人的卸船通知文件后，被许可人应填写“处理申请单”并与以下文件的副件一起交至区管理方：

-
- Commercial Invoice
 - Bill of Lading
 - Packing List; and
 - [Form C16 and attested Invoices]
-
- 商业发票
 - 海运提单
 - 包装单
 - （须使用C16表和经检验无误的发票）
- c. Upon receipt of the “Transaction Request Order” and specified documents, the Zone Management shall prepare a “Transfer Request” authorising the goods to be transferred directly from the vessel to the Free Zone upon arrival. The Transfer Request shall first be endorsed by the Free Zone Customs, the Ship’s Agent, the Nigerian Ports Authority. The “Transfer Request” shall be noted with the stack address of the cargo and a stock reference number. The Licensee shall give a blanket authority to the Free Zone Management to transfer goods upon discharge except otherwise indicated and pay applicable charges.

在收到“处理申请单”和指定文件后，区管理方应准备“转运要求”，以授权货物抵达时从船上直接转运到自由区。转运要求应首先由自由区海关、船运代理和尼日利亚港口管理局签字。“转运要求”应注明货物堆放地点和存放参考号。除特殊情况外，被许可人应给予自由区管理方全权许可可在卸船后转运货物并缴付一定手续费。

- d. After paying all applicable charges, the Shipping Agent will issue a Delivery Order to the Licensee, a copy of which shall be made available to the Zone Management.

在交纳适当手续费后，船运代理将签发一份提货单给被许可人，此提货单副件应为区管理方准备好。

- e. The duly authorised and endorsed “Transfer Request/Request to Transfer Under Customs Escort” shall be delivered to the Terminal Operator who shall transfer the goods from the quayside to the appropriate stacking area. Upon completion of stacking, the “Transfer Request/Request to Transfer Under Customs Escort” shall be signed by the Terminal Operator and returned to the Zone.

适时批准和签署的“转运要求/海关陪同转运要求”应交给终端操作员，由其将货物从码头附近转移到合适的堆放地。“转运要求/海关陪同转运要求”由终端操作员签字并返还区管理方。

- f. With the Delivery Order and the “Transfer Request”, the Licensee or the Free Zone Management (on request) takes delivery of the cargo from the quayside or staking area and transport it under Customs’ escort to the Free Zone.

凭提单和“转运要求”，被许可人或自由区管理方（收到请求时）可将货物从码头附近或堆放地点起运并在海关陪同下运入自由区。

- g. Receipted copies of the Transfer request are the sent to the Licensee, Nigeria Customs Service, the Terminal Operator and or Nigerian Ports Authority.

收到的转运要求副件会分发给被许可人、尼日利亚海关、终端操作员和/或尼日利亚港口管理局。

3) Special Procedures For Importing of Goods Into The Free Zone By Air Freight

以空运方式进口货物到自由区的特别手续

- a. The Nigerian Airport Handling Company (NAHCO) shall discharge the aircraft. The cargo is then

tallied, reconciled to the manifest and transferred to the cargo arrival shed;

尼日利亚航空处理公司（NAHCO）将从飞机卸货。之后按照载货单对货物进行检点、查验并运至到货货棚。

- b. On receipt of an advice from the NAHCO, the Licensee shall collect the documentation relating to the goods from the airline. After paying all applicable charges, the airline will issue a Delivery Order to the Licensee, a copy of which shall be made available to the Zone management.

在收到NAHCO通知后，被许可人应从航运公司收集货物相关文件。在缴纳适当手续费后，航运公司将签发一份提货单给被许可人，该单的副件应为区管理局准备好。

- c. On receipt of a "Transaction Request Order" together with the Commercial Invoice, Air Waybill, Packing List and other relevant documents, the Zone Management shall issue a "Request to Transfer Under Customs Escort" duly endorsed by the Free Zone Customs and the Airport Customs.

在收到“处理申请单”及商业发票，航空运单、包装单和其他相关文件后，区管理局将签发由自由区海关和机场海关适时签字的“海关陪同转运要求”。

- d. The Airline shall make available a separate manifest of all Free Zone cargo on-board the flight, the manifest shall be made available to the Free Zone management prior or upon arrival of the flight duly sealed by the airline Agents.

航运公司应为机上所有自由区货物准备单独载货单。该载货单由航运代理适时盖章，并在飞机抵达前或抵达时为区管理局准备好。

- e. With the Delivery Order and the "Transfer Request", the Licensee or the Free Zone Management (on request) takes delivery of the cargo and transport it under Customs escort from the Airport to the Free zone.

凭提货单和“转运要求”，被许可人或自由区管理方（收到请求时）将货物从机场起运并在海关陪同下运至自由区。

- f. On arrival at the Free Zone, the consignment is then written off the incoming aircraft manifest and a copy of the receipted "Transfer Request" is forwarded to NAHCO through the Free Zone Customs.

在抵达自由区时，航空载货单将被注销，一份“转运要求”收据的副件会通过自由区海关交给NAHCO。

4) Special Procedures for Importing Goods Into the Free Zone by Road Freight

以公路运输方式进口货物到自由区的特别手续

- a. Where the Licensee requires goods to be delivered to the Free Zone by road freight, the Licensee shall apply in writing to the Zone Management for permission for the transfer. Such application shall be supported by all relevant commercial documents.

被许可人要求将货物以公路运输方式将货物运入自由区时，须向区管理方书面申请同意该运输。此种申请应当附以相关商业文件。

- b. Where goods require transfer by road freight because they have been misdirected in the original delivery process, the Licensee shall support the application with a report stating how the goods were misdirected.

货物在原运送过程中因错误投递需通过公路运输转运的，被许可人应随申请附上货物被错误投递原因的说明。

-
- c. If the Zone Management and the Free Zone Customs consent to the application, the Zone Management shall issue a "Request to Transfer Goods" and arrange Customs' escort. The "Transfer Request" shall be endorsed by the Zone Management and the Free Zone Customs.

如区管理局和自由区海关同意申请，管理局将签发“转运货物要求”并安排海关陪同。“转运要求”应有区管理方和自由区海关的签字。

- d. Upon receipt of the "Transfer Request" by the Border Post Customs where the goods are being held, the goods shall be delivered to the Free Zone under Customs escort.

在保存货物的边境海关收到“转运要求”后，货物可由海关陪同转运至自由区。

- e. On arrival at the Free Zone, the duly authorised and endorsed "Transfer Request" is then forwarded to the Customs Command at the point of discharge for use by them to strike the manifest.

抵达自由区后，适时批准和签字的“转运要求”将交予卸货地海关办事处以便其核对载货单。

5) Cargotrack Inventory System

Cargotrack 存货管理系统

- a. All deliveries of goods to the Free Zone may be entered into the Zones' "Cargotrack" tracking and inventory system.

所有转运到自由区的货物将可被录入自由区“Cargotrack”系统。

- b. The Zone Management may issue stock reports showing a Licensee's goods movement at intervals agreed by the Licensee and the Zone. The Free Zone Customs shall have access to the stock control elements of the Cargotrack system.

区管理方可就被许可人和管理局同意的货物区间移动签发库存报告。自由区海关有权进入Cargotrack系统的存货控制界面。

- c. The Licensee will on request by the Zone Management or the Free Zone Customs provide statistical data, delivery and receipt returns and any other information that may be called upon from time to time.

被许可人应区管理方或自由区海关要求提供统计数据、送货回单和其他不定时需要的信息。

- d. The Zone Management and the Free Zone Customs may inspect the records and books of account of the Licensee at any reasonable time.

区管理方和自由区海关可以在任何合理的时间检查被许可人的记录和账目本。

- e. The Licensee shall permit the Zone Management and the Free Zone Customs to access the factory, warehouse, assembly plant or any other premises of the Licensee for the purposes of examining any good(s) to ensure the accuracy of the particulars entered in the records and books of account of the Licensee. The Zone management or Free Zone Customs may require that its officers be stationed on the premises of the Licensee for the purposes of inspection in which case the Licensee must provide suitable office accommodation for such officers.

被许可人应同意区管理方和自由区海关为了检查所有货物以便保证被许可人记录和账目本上数据

的准确性而进入工厂、库房、装配车间或其他任何被许可人所有的建筑。区管理局和自由区海关可以要求在被许可人的建筑内派驻官员视察，在此情况下，被许可人须为其提供合适的办公室和膳宿。

SCHEDULE B

程序表 B

PROCEDURES FOR EXPORTING GOODS FROM THE FREE ZONE

从自由区出口货物的手续

(1) Exporting Goods From The Free Zone Into The Customs Territory

从自由区出口货物到关税区

Release on Payment of Duty

缴税后放行：

These procedures apply to importers desirous of importing goods from the Free Zone into the Customs Territory in the normal course of trading activities. The goods shall be subject to normal customs rules and regulations appertaining to imports into the customs territory.

这些手续适用于想以正常贸易行为从自由区进口货物到关税区的进口商。出口之货物应当符合一般海关规定和关税区进口相关法规。

a. The importer shall first submit a completed Form M to his bank ("the Bank"). The "Country of Origin" and "Country of Supply" (the applicable Free Zone) of the goods shall be clearly specified on the Form M.

进口商应首先填写完整的 M 表并交予开证行（银行）。M 表上应清晰标明货物“原产国”和“供应国”（适合的自由区）。

b. The Bank shall countersign the Form M and attest the supporting documents. Where appropriate, the documents may be stamped "Not Valid for Foreign Exchange" by the Bank. A "Transaction Request Order" shall be completed by the Licensee and sent to the Zone Management together with copies of the following documents (as attested by the Bank):

银行应回签 M 表并审核支持文件。适当时，文件应由银行加盖“外汇无效”戳。被许可人应填写一份“处理申请单”并以下文件（经银行证明无误的）副件交至区管理方

- Commercial Invoice;
- Form M;
- Bill of Lading;
- Packing List; and
- Form C16

- 商业发票
- M表
- 海运提单
- 包装单
- C16表

c. Provided the "Transaction Request Order" and attached documents are acceptable to the

Zone Management, it shall prepare a "Request to Examine, Assess and Value/Classification" to the Free Zone Customs and Pre-shipment Inspection Agent (P.I.A.).

如果接受“处理申请单”和所附文件，区管理方将为自由区海关和装船前检验机构（P.I.A.）准备“检查、评定、估价/分类申请表”。

d. A joint examination between the Customs and the PIA shall be carried out and a Clean Report of Inspection (C.R.I.) will be issued by the PIA. For urgently required goods for clients with Bank Guaranteed/Bond duly endorsed by the Free Zone Customs and Free Zone Management, a draft document, duly signed by the Customs and PIA specifying the duty payable will be used against the Bond for the immediate release of the goods.

海关和 PIA 将共同检验并由 PIA 开具检验清洁报告书（C.R.I.）。对客户急需的货物，如有经自由区海关和自由区管理方适时背书的银行担保或保证的，海关和 PIA 将签发一份草拟文稿，注明为货物放行须缴纳应付税款。

- For duty payment immediately the Licensee, or his Clearing Agent, shall present the Clean Report of Inspection (C.R.I) with other documents to the bank for duty payment. The bank shall issue the importer a Bank shipment/ Receipt of payment (Bank pay-in-slip).

就应付税款，被许可人或其报关代理应携检验清洁报告书（C.R.I.）和其他文件到银行缴纳税款。银行将发给进口商一份货运单或缴费收据（银行存款单）。

- The importer will complete the Single Goods Declaration (SGD) forms attaching, the CRI, invoice, Bill of Lading, Packing List and C16 for endorsement and process at the Customs Processing Centre.

进口商将附带填写单一货物报关单（SGD），CRI，海运单据，包装单和C16表交海关处理中心背书并处理。

- The Free Zone Customs if satisfied will release the goods for delivery to the importer.

自由区海关如感到满意，可将货物让与进口商以便起运。

- The Free Zone Customs Command shall jointly with the pre-shipment inspection agent arrange for examination, valuation and classification of the goods.

自由区海关总署将会同装船前检验机构安排对货物的检验，估价和分类

e. Upon completion, the Free Zone Customs Command shall endorse the SGD and issue it to the importer.

完成后，自由区海关总署将背书 SGD 并签发给进口商。

f. Upon receipt of the endorsed SGD, the importer shall pay the agreed duty to a Customs Designated Bank using a Bank Pay-in Slip, which bank shall provide the importer with a Customs Revenue Receipt.

受到背书后的 SGD。进口商应凭银行存款单向海关制定银行缴纳应缴税款，而银行则向进口商提供海关税收收据

g. The importer shall then prepare a Customs Bill of Entry and submit the same to the Free Zone Customs under cover of the original Request to Release, the Revenue Receipt and a copy of the endorsed SGD.

之后进口商应准备海关报关单与货物放行申请原件、税收收据和背书 SGD 的副件一并交给自由区海关。

h. If acceptable to the Free Zone Customs, the Bill of Entry shall be stamped and signed by the Free Zone Customs and the SGD shall again be endorsed.

如果自由区海关同意，报关单将由海关签字并盖章，并再次背书 SGD。

i. The Zone Management shall issue a Delivery Order to the importer

自由区海关将签发给进口商一份提货单。

j. Upon production of the Delivery Order by the importer, the goods are released for delivery into the Customs Territory.

在进口商出示提货单后，货物将被放行并运入关税区。

Pre-Release of Free Zone Goods with Deferred Duty Payment/ Scheduling System.

延期缴税安排系统内的自由区货物提前放行

These rules shall apply where the Licensee wishes to implement a duty scheduling system ("the System") whereby goods required for use on an urgent basis in the Customs Territory can be imported from the Free Zone with payment of Customs duty deferred to a later time. To qualify for the System, the Licensee must comply with the following procedures.

该条款适用于被许可人希望补充一个缴税安排系统（系统），在此关税区急需使用的货物从自由区进口可推迟缴纳关税。为符合该系统，被许可人必须遵守以下程序：

a. The Licensee shall establish a Customs Free Zone Guarantee with the Licensee's bank for an amount sufficient to cover the amount of Customs duty that is expected to be outstanding at any one time.

被许可人应与其开证行建立海关自由区担保，其帐户额应足够支付关税总数。

b. The Licensee shall then submit an application for registration under the System to the Zone management. If acceptable, the Zone Management shall countersign the application and forward it to the Free Zone Customs for approval. If approved, the Zone Management shall open a separate "Cargotrack" system to record the Licensee's release of goods under the System.

被许可人应向区管理方呈交一份在系统注册的申请。如获同意，区管理方将回签申请并将其交至自由区海关报批。如获通过，区管理方将新开一个单独的“Cargotrack”系统来在系统中记录被许可人的货物放行。

(2) Exporting Goods to a Foreign Territory By Sea

通过海运向外国出口货物

a. To export goods from the Free Zone to a Foreign Territory by sea, the Licensee shall make an application in the form of a "Transaction Request Order" to the Zone Management. The application shall be accompanied with copies of the Bill of Lading, Commercial Invoices, Packing List and Export Declaration documents.

为从自由区内向外国出口货物，被许可人应按“处理申请单”格式制作申请表。申请表应附以海运提单、商业发票、包装单和出口申报单据的副件。

b. The Zone Management shall issue a request to the Customs for examination of the goods. The application shall be authorised by the Free Zone Customs and an examination of the goods against the document submitted shall be physically carried out.

区管理方应向海关签发一份货物检验请求。该请求将被自由区海关批准，对呈交文件对应货物的检验将实际执行。

c. Approval to release goods and endorsement of the export declaration for export is raised to the Licensee/Agent.

货物放行批示和出口报关单背书将交予被许可人/代理人。

d. The Licensee/ Agents shall forward the Customs release documents and Export Declaration documents to the Nigerian Ports Authority for release and endorsement.

被许可人/代理人应将海关放行文件和出口申报单据呈交尼日利亚港口管理局执行放行和背书

e. The Zone Authority shall request the Nigeria Ports Authority to deliver the goods to the relevant vessel. NPA shall carry out the delivery of the goods upon payment by the Licensee of all storage and handling charges.

区管理局应请求尼日利亚港口管理局将货物送至相关船只。港口管理局将在被许可人缴纳存放和操作费用后执行运送。

f. The goods delivered on board the vessel shall be tallied and reconciled to the vessel's manifest by NPA. On completion of the above, the Captain of the vessel shall endorse the Export Declaration Form for the Free Zone Customs as evidence of shipment.

船上货物应由港口管理局按船只载货单检点查验。以上程序结束后，船长应为自由区海关背书出口申报单作为装运凭据。

g. The Licensee shall then receive a Bill of Lading evidencing the shipment of the goods on payment of all freight charges.

被许可人随后将在缴纳所有运费后收到海运提单作为装运凭据。

h. The Licensee shall then perfect an Export Bill of Entry with the Customs at the Customs Processing Centre (CPC) and present the same together with copies of the endorsed Export Declaration for final release by Customs.

许可人之后应与海关在海关处理中心（CPC）修改出口报关单并将其与背书过的申报单一起呈交以完成最后的海关放行。

(3) Exporting Goods to a Foreign Territory by Air Freight

通过空运向外国出口货物

a. To export goods by air, the Licensee shall make an application in the form of a "Transaction Request Order" to the Zone Management. The application shall be accompanied with copies of the Air Waybill, Commercial Invoices, Packing List and Export Declaration documents.

为通过空运出口货物，被许可人应按“处理申请单”格式填写申请交予自由区管理方。申请应与航空运单、商业发票、包装单和出口报关单据副件一并呈交。

- The Zone Management shall complete the same procedures as exporting of goods by sea.
区管理方应完成与海运出口相同的手续
- The Zone Management shall submit the Free Zone Customs Release, Export Declaration duly endorsed by Customs, NAHCO release together with other cargo documents with an application to export goods to the Airport Customs for approval

区管理方应递交自由区海关放行许可、由海关适时背书的出口申报单、NAHCO 放行许可并其他货物单据及申请表给机场海关审批。

- Airport Customs approves and the Licensee/ Agents submit release documents to NAHCO for payments of statutory handling charges.

机场海关同意后被许可人/代理人将放行文件递交 NAHCO 以缴纳法定手续费。

b. The goods shall be released by the Free Zone Customs and transported to the airport under Customs escort.

货物应由自由区海关放行并再海关陪同下运至机场。

c. The goods together with the Export Declaration shall be handed over to the airport Customs and NAHCO officials, who shall tally the goods, on load onto the Aircraft, sign and stamp the Export Declaration. The Pilot of the vessel shall endorse the Export declaration documents.

货物并出口报关单应交予机场海关和 NAHCO 官员，他们将核点货物，装机，在出口申报单上签字盖章。飞机驾驶员应在出口申报单上背书。

d. The Licensee shall prepare an Export Bill of Entry attaching a copy of the stamped Export Declaration and other documents and submit them to the Free Zone Customs.

被许可人应准备出口报关单并附以加盖公章的出口申报单副件和其他文件并将其交至自由区海关。

SCHEDULE C **程序表 C**

PROCEDURES FOR HANDLING GOODS THAT REQUIRE REPAIR AND MAINTENANCE **对需要修理和维护的货物的处理程序**

1) Goods From Within the Customs Territory Being Repaired or Maintained In The Free Zone

关税区内货物在自由区进行修理和维护

a. The Licensee may apply to the Zone Management requesting repair of goods situated within the Customs Territory in the Free Zone.

被许可人可以向区管理方申请将位于关税区内的货物在自由区修理。

b. The application shall be made on a "Transaction Request Order" accompanied by a brief explanation of the reasons for repairs and all relevant documents as may be required by the Zone management like contract or acceptance to repairs or maintain the equipment correspondence between the two companies doing the business and duration of maintenance.

申请应填写在“处理申请表”上，并与一份修理原因的简单说明和所有管理处可能需要的相关文件，如两家公司之间同意修理或维护的合同或协议及维护持续时间，一同递交区管理方。

c. The Request shall carry all necessary documents used for the importation of the materials to be used for the maintenance into the Free Zone

申请应包括所有用于向自由区进口维护所需材料的必要文件。

d. The Authority shall apply to Free Zone Customs/ P.I.A. for examination of the item to be consumed during the process of maintenance where goods shall be returned to the Customs territory after repairs.

管理局应申报自由区海关或 P.I.A. 检查在维护过程中要消耗的物品，修理后货物将返还给关税区。

e. The P.I.A shall issue a C.R.I. on the goods utilised on the repairs and the necessary duties, levies shall be paid, and the Licensee / Agents shall perfect the entries (SGD) accordingly.

P. I. A 应为用于修理的货物开具检验清洁报告，被许可人应付必要税费，被许可人及其代理人应相应地修改报关单。

f. For repairs and export to other countries, only Customs examination shall be carried out on the goods. Other procedures for export shall follow on the utilised goods as prescribed above

对修理和出口到其他国家的，只有海关检验用于货物。其他出口手续遵照以上所述的关于使用货物的办法。

2) Goods For Repair, Refurbishment or Maintenance In The Customs Territory

在关税区修理、翻新或维护货物

g. The Licensee may apply to the Zone management requesting goods situated in the Free Zone to be repaired in the Customs Territory.

被许可人可以向区管理方申请要求自由区内的货物在关税区维护。

h. The Zone Management shall issue a Request for Repair of Free Zone Goods in Nigeria ("Request for Repair") enclosing information provided by the Licensee.

区管理方应签署一份尼日利亚自由区货物修理要求（“修理要求”），附上被许可人提供的信息。

i. The Free Zone Customs shall then examine the goods and release for repairs.

之后自由区海关应检验货物并放行修理。

j. Goods will then be released from the Free Zone with the approval documents.

之后货物将与支持文件一起被从自由区放行。

k. Customs duty will be charged on goods not returned within the time limit specified in the authorisation, unless an application for an extension of time is made by the Licensee and approved by the Zone management. Additional penalties may also be payable where applicable.

在授权指定的期限内未返回的货物将征收关税，除非被申请人向区管理方提交了延期申请并获同意。在可适用时可以支付附加的罚款。

- I. On completion of repairs and the delivery of the goods into the Free Zone, the goods will be examined against the original "Request for Repair" and the goods will be returned to Free Zone.

修理结束和货物运入自由区后，货物将比对“修理申请”原件进行检验并返还给自由区。

SCHEDULE D **程序表 D**

PROCEDURES FOR GOODS BEING TRANSFERRED FROM ONE LICENSEE TO ANOTHER WITHIN A ZONE

货物在同一自由区内由一被许可人转运至另一许可人

- a. Where a Licensee wishes to sell TO another Licensee goods situated in the Free Zone for use in the Customs Territory, the Licensee purchasing goods must first submit a "Transaction Request Order" to the Zone Management together with all documentation supporting the original transfer of the goods into the Free Zone.

一被许可人欲向另一许可人卖出位于自由区内的货物用于关税区时，购买货物的被许可人需要首先提交一份“处理申请单”并所有最初支持货物转运进自由区的文件给区管理方。

- b. Thereafter, the transfer of goods shall be in accordance with procedures for importing goods from a Free Zone to the customs territory as set out in Part 3, Schedule B but with both old sales invoice and the new Sales Invoice and opening of a Form M.

其后，货物转运与安排表 B 第三部分陈述的从自由区向关税区进口货物的程序一致，但是需要原销售发票和新的销售发票及 M 表。

- c. Where a Licensee wishes to sell to another Licensee goods situated in the Free Zone to remain in the Free Zone, the vendor Licensee shall prepare a "Transaction Request Order".

一被许可人欲卖给另一被许可人位于自由区内的货物并留在自由区内时，卖主一方的被许可人应准备“处理申请单”

- d. The "Transfer Request Order" must be submitted to the Zone Management together with a copy of the original commercial invoice covering the importation of the goods into the Free Zone and the new invoice raised in the Free Zone.

“处理申请单”必须与货物进口到自由区的原商业发票和在自由区内新产生的发票副件一起递交区管理方。

- e. Upon approval of the "Transaction Request Order" by the Zone Management and notification to the Free Zone Customs, completion of the sale of the goods takes place.

在区管理方批准“处理申请单”并通报自由区海关后，货物销售完成。

SCHEDULE E

程序表 E

**PROCEDURES FOR TRANSFERRING GOODS BETWEEN ONE FREE ZONE AND
ANOTHER**

两自由区间转运货物的程序

This will be treated as a normal export if the cargoes are to be transferred to a Free Zone in within Nigeria. The Free Zone Customs escort shall return to the Free Zone with a duly endorsed landing certificate from the Free Zone Customs of goods destination.

如果货物将被运到尼日利亚国内的自由区，这种情况将被视为一般出口。自由区海关陪同人员应从货物目标自由区海关携带适时背书的卸货证明书返回自由区。

PART 4
第四部分

**LICENSING OF FREE ZONES AND BUSINESS
ENTERPRISES**

自由区及商业企业的执照颁发

Licensing of Free Zones and Business Enterprises

自由区及商业企业的执照颁发

1. APPLICATION FOR LICENCE

申请执照

An application for a Licence shall be made to the Authority/Zone Management by completing the prescribed form accompanied with all the required documents.

必须完成指定的申请表以及必要的附随文件，向管理局或自由区管理方递交申请。

2. TYPES OF LICENCE

The Authority/Zone Management may grant approval for one or more of the following Licences:

管理局或自由区管理方可以批准以下一个或多个执照：

a. Free Zone Developers Licence

自由区开发商执照

b. Free Zone Enterprise Licence

自由区企业执照

c. Export Processing Factory/Export Processing Farm Licence

出口加工工厂或农场执照

Free Zone Developers License

自由区开发商执照

License granted by the Authority to either a public, private entity or a combination of the two for the establishment, operation and management of a Free Zone in Nigeria under the supervision, monitoring and regulation by the Nigeria Export Processing Zones Authority.

由管理局颁发给一个公有、私有或两种成分混合实体的执照，允许其在尼日利亚出口加工自由区管理局的管理、监督和规制下，在尼日利亚某一自由区从事组建、运营和管理。

Free Zone Enterprise License

自由区企业执照

License granted by the Authority/Zone Management for an enterprise to undertake an approved activity within a Free Zone. These activities could be:

a. Manufacturing

制造

b. Trading

贸易

c. Service Provision

提供服务

Export Processing Factory/Export Processing Farm License

出口加工工厂/出口加工农场执照

License granted by the Authority to an export oriented manufacturing enterprise of farm located in the customs territory which has the capacity to export over 75% of its production.

管理局向一家位于关税区的出口导向型制造企业或农场颁发的执照，其75%以上的产品可以出口。

3. ELIGIBILITY FOR A LICENCE

获得执照的资格

In determining eligibility for a Licence, the Authority/Zone Management may consider the following:-

管理局或自由区管理方须考虑以下事项，以确定获取执照的资格：

a. the activities which the applicant proposes to engage shall be in consonance with the free zone approved activities;

申请者计划从事的活动必须与批准的自由区活动一致；

b. the proposed activities to be carried out shall will add value to and be consistent with, the development programme for the Free Zone;

计划从事的活动的开展必须符合自由区的发展规划，并为其增加价值；

c. the applicant shall comply with the provisions of the Act and applicable Rules and Regulations that may be put in place by the Authority/Zone management from time to time;

申请者必须遵守该法令及适用规则以及管理局或自由区管理方不时制定的规章；

d. the technical, financial and managerial capabilities of the applicant; and

申请者的技术、财政和管理能力；以及

e. the applicant's experience and track record;

申请者的经验和过往记录；

f. the level of foreign direct investment proposed by the applicant, and

申请者计划国外直接投资的级别，以及

g. for free zone developers, evidence of title to a suitable land area free of encumbrances for the intended purpose.

对于自由区开发商，免受特定目的阻碍的合适的土地使用权证明。

4. ISSUE OF A LICENCE

颁发执照

a. A Licence shall only be issued to an Applicant who has satisfied the Authority/Zone management in all respects.

各方面符合管理局和自由区管理方管理的申请者方可获得执照。

b. A Licence shall be considered personal to the Licensee who shall not transfer, assign, or purport to transfer or assign the Licence in whole or in part without the prior written consent of Authority/Zone Management.

执照为持有人个人所有，未经管理局或自由区管理方事先的书面同意，不得转移、让与，或者声称转移或让与。

5. CONTINUING OBLIGATIONS

持续的义务

A Licensee shall at all times:

执照持有人在任何时候必须：

a. comply in all respects with terms and conditions of Licence and Lease Agreement;

全面遵守执照以及租赁协议的条款和条件；

b. comply with the Act and Regulations and Circulars issued by the Authority/Zone Management;

遵守该法案以及管理局和自由区管理方发布的规章和通知；

c. comply in all respects with the laws of the State to the extent that the same are applicable in the Free Zone; and

全面遵守州内同样适用于自由区的所有法律；以及

d. submit to the Authority/Zone Management at such intervals that may be prescribed, such statistical data, information and returns such as the audited accounts, sales and purchases and other operations of the Licensee as the Authority may require or prescribe from time to time.

在指定的期间向管理局或自由区管理方递交数据、信息和报告，如审计账目、销售和采购信息、以及管理局可能不时要求的执照持有人的其他运作信息。

6. RENEWAL OF LICENCE

执照的续期

A Licence will be valid until the end of the year of issue. At the end of this period, the Licence will be renewable on:

执照在颁发之年结束前有效。在此期间结束时，执照可续期的条件为：

- a. payment of the Licence renewal Fee;
支付执照续期费用；
- b. production of any other documents, returns or information which the Authority;
完成所有管理局要求的文件、报告或信息；
- c. payment of all outstanding amounts (if any) due to the Authority.
支付所有管理局要求的重要款项（如有要求）。

7. OPERATIONS OUTSIDE THE FREE ZONE

自由区外的营运

Licences issued by the Authority/Zone Management shall only be valid within the Free Zone. Licensee wishing to carry on business outside the Free Zone must comply with the applicable laws in force for the time being outside the Free Zone.

管理局和自由区管理方颁发的执照只在自由区内有效。执照持有人要在自由区外开展业务，必须遵循自由区外正在生效的适用的法律。

11 PREMISES

房产

A Licensee shall enter into separate Lease Agreements in respect of each parcel of land or premises which the Licensee proposes to hold in the Zone.

对于执照持有人在自由区计划持有的土地或房产，持有人必须针对每个小块土地或房产分别签订独立的租赁协议。

12 REVOCATION OF LICENSE

执照的吊销

The Authority may revoke a Licence if a Licensee fails to comply with the provisions of the Act, Regulations and Circulars issued by the Authority/Zone Management from time to time. The Authority may also revoke a Licence if the Licensee is in breach of any of it's obligations under any Lease Agreement to which the Licensee is a party or is in breach of any conditions attached to any Licence held by the Licensee.

如果执照持有人不时违反该法令、管理局和自由区管理方颁布的规章和通知，管理局可以吊销其执照。若执照持有人违反任何其参与的租赁协议的任何义务，或者违反持有人持有的任何执照中附带的任何条件，管理区亦可吊

销其执照。

13 FEES

费用

The fee for each Licence shall be as prescribed from time to time.

各个执照的费用适时制定。

PART 5

第五部分

FREE ZONE REGISTRY PROCEDURES AND

REGULATIONS

自由区注册程序和法规

Free Zone Registry Procedures and Regulations

自由区注册程序和法规

1. REGISTRATION

注册

Upon a Licence being granted to an approved entity by the Authority/Zone Management, the Authority shall cause all relevant details concerning such enterprise to be entered in the FZ Register and for a Certificate of Registration, duly executed by or on behalf of the Authority/Zone Management, to be issued.

执照由管理局/区管理方发给被许可人使其成为认可实体后，管理局将与此种企业相关的详细资料导入自由区注册系统并由管理局/区管理方或代表管理局/区管理方颁发并生效注册证书。

2. RIGHT OF THE REGISTRY TO REQUEST AND RECEIVE INFORMATION

注册处有权要求并接收信息

Licensees exempt from providing, filing or submitting information to Government Institutions other than the Authority. The Free Zone Registry will provide pertinent information to other Government Institutions and therefore has the right to request and receive on timely bases such information, including audited accounts, as deemed appropriate by the Authority/Zone Management.

除了管理局，被许可人可免于向其他政府机构提供、汇集或递交信息。自由区注册处将向其他政府机构提供相关信息，故有权及时要求并接收这些信息，包括审计账目，如管理局/区管理方认为适合。

3. SHARE CAPITAL

股份资本

A. The capital of each Free Zone Establishment shall be denominated in either local currency (Naira) or the United States Dollars (US\$).

每个自由区设施的资本将同时以本地货币（奈拉）或 US Dollar（美元）计算。

B. The capital of each Free Zone Establishment shall be divided into shares. Each share shall be numbered. Each share shall be represented by a share certificate in such form as the Authority may prescribe from time to time.

每个自由区设施的资本将被分成股份，每股都应被计算并由一份管理局随时规定形式的参股证书代表。

C. The share capital of a Free Zone Establishment may be paid in cash or by way of contribution in kind or by a combination of cash and in kind contribution. Any such authorisation shall be subject to such conditions as the Authority may require.

一自由区设施的股本可以现金或以货代款的投资又或者两者结合来支付。任何此种授权须在管理局要求之下。

D. The share capital of a Free Zone Establishment may be altered by Owner's Declaration subject to the prior approval of the Authority. Details of each alteration in the share capital of a Free Zone Establishment shall be entered in the FZE Register and shall take effect from the date of such registration.

自由区设施的股本可以因股东经管理局同意的申报而更改。每个对自由区设施股本的更改的详细信息应当录入自由区注册系统并在重新注册后生效。

E. A Free Zone Enterprise, being a body corporate, and undertaking an approved activity shall notify the Authority/Zone Management of any purchase, assignment or transfer of shares in the Enterprise, except where its shares are quoted and are freely transferable on any international Stock Exchange.

作为实体法人并从事许可活动的自由区企业，应当就任何采购、转让或企业股份转让通知管理局，除非其股份被报价并可以在任何国际证券交易所自由转让。

4. NAME

名称

The name of a Free Zone Enterprise must end with the acronym of the within which it is located. A Free Zone Enterprise shall not be registered in the FZE Register with a name, which is not approved by the Authority. A Free Zone Enterprise may change its name by Owner's Declaration subject to the proposed new name being approved by the Authority. The new name of the Free Zone Enterprise shall be entered in the FZE Register and a Certificate of Change of Name issued by the FZ Registry. Each Certificate of Change of Name shall specify, among other things, the date of registration of the new name in the FZE Register, being the date on which such new name shall take effect.

自由区企业的名称必须以其所在自由区的首字母缩写为结尾。自由区企业不应以管理局不同意的名称在自由区注册系统中注册。自由区企业可以由业主申报新名称并经管理局同意后更改名称。该自由区企业的新名称应录入自由区注册系统并由自由区注册处颁发改名证明。每个改名证明应在其他信息中特别说明新名称注册的日期作为该名称生效时间。

5. REGISTERED ADDRESS

注册地址

Each Free Zone Enterprise shall at all times have an address, either in the Free Zone, in the State or in any other State, to which all communications and notices may be addressed. Details of such address, which shall be its registered address, and of any change of address, shall be notified within 14 days to the FZ Registry and details thereof promptly entered in the FZE Register.

每个自由区企业在任何时候都应该有地址，不论在自由区内，在州内或在其他州内，以便所有通讯和通知都可以写出地址。此种地址的详细信息作为其注册地址，如地址有任何改变，应在 14 日内通知自由区注册处以便其在自由区注册系统中的信息能尽快更改。

6. SIGN-NAME PLATE

企业标牌

Every Free Zone Enterprise shall affix, and keep affixed its name on the outside of every office or place in which its business is carried on in a conspicuous position and in letters easily legible in accordance with the requirements of the Authority/Zone Management.

所有自由区企业应按管理局/区管理方要求在办公室或运营区外线要位置以清晰字体将企业名称粘贴并保持粘贴。

7. BUSINESS LETTERS, ETC.

商业信函等

A. Every Free Zone Enterprise shall have its name mentioned in legible characters in all its business letters, notices and other official publications. On all promissory notes, cheques and other bills of exchange and orders for money, goods or services purporting to be signed by or on behalf of the Free

Zone Enterprise and on all its parcels, invoices, receipts, letters of credit and guarantees.

每个自由区企业应在商业信函、通告和其他正式文告上以清晰字体注明其名称。而且应在以下各项中注明其名称：所有约定支付的票据、支票和其他汇票和汇款单、由自由区企业或代表其署名的货物包裹或服务、发票、收据、信用证和保函。

B. Every Free Zone Enterprise shall mention its registered address in legible characters in all its business letters and order forms.

所有自由区企业都应在商业信函和表单中标明其注册地址。

8. SHARES

股份

A. No share in a Free Zone Enterprise may be issued unless the capital thereof is fully paid.

自由区企业不应在其资本未偿付清之前发行股份。

B. Free Zone Enterprise may have one or more shareholders.

自由区企业可以有一个或多个股东。

C. No Free Zone Enterprise may acquire its own shares. However, any Free Zone Enterprise may own all of the shares in any other Free Zone Enterprise or shares in any company or other Enterprise subject to compliance with all applicable laws.

自由区企业不可持有自己的股份。但是，任何自由区企业可以全额持有其他自由区企业或符合适用法的任何公司或其他企业的股份。

D. Every Free Zone Enterprise shall complete and issue a share certificate to the owner in respect of all shares held by it of such Free Zone Enterprise forthwith upon the share capital in respect of such shares being duly contributed in accordance with these Regulations.

所有自由区企业应根据持股人拥有自由区企业股份的数量，在此种股份被适时投资并符合相关法律之情况下，立即填写并发行股票给持股人。

E. The secretary shall enter in the Free Zone Enterprise's share register details concerning the number, amount and owner of all shares issued by it. No shares shall be issued in bearer form.

秘书应在股票上写入自由区企业的股份注册详细信息包括发行号码、总数和所有股份持有者，所有股份都不应以无记名形式发表。

9. SHARE TRANSFER

股份转让

After any transfer of any share or shares in any Free Zone Enterprise, a duly executed instrument of transfer must be registered in the FZ Registry. Any share transfer shall be deemed effective as from the date of registration thereof in the FZE Register.

在自由区企业的一股或多股股份被转让后，其适时签发生效的转让文书须在自由区注册处登记。其在注册处登记之日即视为股份转让生效时间。

10. DIRECTORS AND SECRETARY

董事和秘书

A. Every Free Zone Enterprise shall keep at its Free Zone registered address a register of directors and secretary and the register shall contain details as to the identity and address of the directors and secretary of the Free Zone Enterprise, and of any changes thereto. Any such changes shall be notified to the FZ Registry within 14 days thereof and details promptly entered in the FZE Register in the prescribed form.

任一自由区企业都应在其自由区注册地保留一份董事和秘书的记录，该记录应包含关于自由区企业董事和秘书个人身份和地址、以及任何更改。任何此种更改应在 14 日内通知自由区注册处，详细信息也随即按规定录入自由区注册系统中。

B. Any Director and the secretary may be appointed and removed by the way of Licensee's subject to the provisions of Article 10(A) above.

任何董事和秘书可以由被许可人按照 10 (A) 条款制定和免职。

11. DIRECTORS' MEETINGS

董事会议

A. The business of a Free Zone Enterprise shall be managed by the directors who may exercise all the powers of the Free Zone Enterprise. The directors may regulate their proceedings as they think fit. Any director may call a meeting of the directors and any question arising at a meeting of the directors shall be decided by majority of votes, each director having one vote. The directors may elect a chairperson and may vest in him a casting vote. Any director may appoint any other director as his alternate who shall be entitled to vote in accordance with the appointing director's instructions (if any) separately from his own vote.

自由区企业的运作应有可行使该企业所有权力的董事管理。董事可以按照其意愿调整行动。任何董事可以召开董事会议，董事会议上出现的任何问题由多数投票决定，每位董事有一个投票权。董事们可以选出一位主席并可以投票给予他权力。任一董事都可以制定一位其他董事并经气本人同意后替他投票，说明（如果有）与他自己的投票分开。

B. A resolution signed by a majority of all the directors shall be as valid and effectual as if passed at a valid meeting of the directors and may consist of several documents in like form each signed by one or more directors.

由全体董事中的多数签准的提案应与董事有效会议上通过的决议同样正当有效，并包括几份格式相近并由一位或几位董事签字的文件。

C. A director shall not be entitled to vote nor be counted as part of the quorum in relation to any resolution which concerns a matter in which he has any direct or indirect interest or duty which is material and which conflicts or may conflict with the interests of the Free Zone Enterprise unless his interest has been disclosed in writing to the other directors in sufficient detail to provide an accurate statement thereof and the other directors (or a majority of them) resolve that such director should be entitled to vote and/or be counted as part of the quorum.

任何一名董事都不应在任何与自由区企业利益有冲突或可能有冲突的事务中有投票权、加入此种团体或有任何直接/间接的实质性利益/责任，除非他的利益在足够材料支持下以精确陈述作一个书面的透露，而且其他董事（或他们中的大多数）认为这位董事可以在此种事务中有选举权/作为此种团体的成员。

D. The secretary shall cause minutes to be kept in books kept for the purpose of each meeting of the directors and of all appointments of directors or secretary.

秘书应在工作簿上为董事会议或董事/秘书的指定制作备忘录。

12. OBJECT OF FREE ZONE ENTERPRISES

自由区企业的目标

The objects of each Free Zone Enterprise shall be to carry on all such business within the area of the Free Zone as the Authority may permit under the terms of the Licence issued in respect of the Free Zone Enterprise (as the same may be amended from time to time by the Authority) and elsewhere in accordance with all applicable laws and regulations, and all business and other matters ancillary, conducive or related thereto. Such matters will include power for each Free Zone Enterprise to borrow, grant security, guarantee any obligation of any person or indemnify any person, to enter into all types of banking and financial transactions, to issue, make endorse or draw any negotiable instruments (such as cheques, bills of exchange, promissory notes or bills of lading) in relation to its business and power for each Free Zone Enterprise to make, alter or dispose of any investments (whether or not within Nigeria) in relation to its business.

每个自由区企业的目标都应是在自由区域内按照管理局按照对自由区企业开具的，符合使用法律法规规定的许可证条款（可能会经管理局适时修改）开展业务及对业务有利的一切其他事务。这些事务包括每个自由区企业有权借贷、发行证券、保证任何人的责任或赔偿任何人，进入任何银行业和金融业务，发行、签署或开具任何与其业务有关的票据（如支票、汇票、期票或提单）和每个自由区企业制作、更改或处置各种与其业务有关票据的权力（不管是否在尼日利亚境内）。

13. SEAL

公章

A Free Zone Enterprise may have a Seal but is not required to have one. A Free Zone Enterprise, which has a Seal, shall have its name engraved in legible characters on the Seal.

自由区企业可以拥有公章但并非必需。拥有公章的自由区企业，在其公章上应以清晰字体雕刻其名称。

14. CONTRACTS

合同

A. Any contract may be made by a Free Zone Enterprise by writing:

自由区企业可制作所有书面合同：

i. under its Seal together with the signature of any director of the Free Zone Enterprise, or;

在其公章之下应有该自由区企业任一董事的签名，或

ii. with the signature of any director and expressed in whatever form of words to be executed by the Free Zone Enterprise. Any contract may be made by a Free Zone Enterprise by writing on its behalf by any person acting under the authority of the Free Zone Enterprise whether such authority is express or implied.

应有任一董事的签名和以任何形式的语言说明企业同意生效。自由区企业制作的任一书面合同，由任何有权代表自由区企业的人代表其书写，不管此人的职权系受到明确说明或默认。

B. Any contract, which purports to be made by or on behalf of a Free Zone Enterprise if made, accepted or endorsed in the name of, and by or on behalf of or on account of, the Free Zone Enterprise by a person acting under its authority is binding.

所有声称由自由区企业或代表其制作的合同，如果以企业名义，或由一个人以其职权代表自由区企业制作、同意并签署的合同，都具约束力。

C. A promissory note, cheque or other bill of exchange is deemed to have been made, accepted or endorsed on behalf of a Free Zone Enterprise if made, accepted or endorsed in the name of, and by or on behalf of or on account of, the Free Zone Enterprise by a person acting under its authority.

期票、支票或其他汇票如果确信由自由区企业以企业名义，或由一个代表公司职权的人代表公司制作、统一并签署的，则视为有效。

15. ACCOUNTS

账目

A. Every Free Zone Enterprise shall keep accounting records sufficient to show and explain the transactions of such Free Zone Enterprise and be such as to disclose with reasonable accuracy, at any time, the financial position of the Free Zone Enterprise at that time and enable the directors to ensure that any balance sheet and profit and loss account of the Free Zone Enterprise prepared under these Regulations complies with the requirements of these Regulations.

每个自由区企业都应保存足以说明和解释企业交易的财务记录并在任何时候以合理详细地公布公司财务状况，授权董事确保自由区企业所有资产负债表和损益表符合法规的要求。

B. The accounting records shall in particular contain a record of the assets and liabilities of the Free Zone Enterprise and entries from day to day of all sums of money received and expended by the Free Zone Enterprise and the matters in respect of which the receipt and expenditure takes place.

财务数据应详细包含自由区企业资产和负债的记录并逐日录入自由区企业收入和支出的资金及导致些收入和支出款项的事件。

C. The accounting records of each Free zone Enterprise shall be kept at its registered office in the Free Zone and shall at all times be open to inspection by the officers of the Free Zone Enterprise Registrar and by its Owner and representatives of the Owner.

每个自由区企业的财务记录都应在其对应的自由区注册办公室保存，且应在任何时间向自由区注册处官员、业主和业主代表开放以备查验。

D. The first "financial year" of each Free Zone Enterprise shall commence on the date of its registration as disclosed in its Certificate of Formation. The Owner may determine the length of the financial year of its Free Zone Enterprise by Declaration (a copy of which shall be delivered to the FZ Registry within 7 days of being made and details thereof promptly entered in the FZE Register) provided that no first financial year may exceed 18 months or be for less than 6 months. Subject to the provisions of Article 15(E) below, successive financial years shall be of 12 months duration beginning immediately after the end of the previous financial year.

每个自由区企业的第一个“财政年度”应从其城里证书上所写的注册之日起。业主可以通过申报自定其自由区企业的财政年度之长度（其副件应在 7 日内送交自由区注册处，相关详细资料应立即录入自由区注册系统）。第一个财政年不应长于 18 个月或者短于 6 个月。根据以下第 15（E）条款的规定，后面的财政年应紧跟第一个财政年结束之后，以 12 个月为期。

E. The Owner of a Free Zone Enterprise may alter the financial year of its Free Zone Enterprise by Declaration (a copy of which shall be delivered to the FZ Registry and details thereof promptly entered in the FZE Register) save that in no case may the financial year of a Free Zone Enterprise exceed 15 months or be shorter than 6 months.

自由区企业的业主可以通过申报更改所属自由区企业的财政年长度（申报附件应被交至自由区注册处，相关详细资料应被立即录入自由区注册系统），只是自由区企业的财政年在任何情况下都不能长于 15 个月或短于 6 个月。

F. The directors of every Free Zone Enterprise shall prepare for each financial year of the Free Zone Enterprise a balance sheet as at the last day of its financial year and a profit and loss account.

自由区企业的董事应在企业财政年的最后一天为该年准备一份资产负债表和损益表。

G. The balance sheet shall give a true and fair view of the state of affairs of the Free Zone Enterprise as at the end of the financial year and the profit and loss account shall give a true and fair view of the profit and loss of the Free Zone Enterprise for the financial year.

资产负债表应真实公平地反映自由区公司在财政年度末的事态，损益表则应真实公平反映企业本年度的赢利和亏损。

H. The Authority reserves the right to require that the balance sheet and profit and loss account of each Free Zone Enterprise comply with provisions to be set down by it from time to time.

管理局保留不时将合乎规定的自由区企业的资产负债表和损益表提取在案的权利。

I. Where any Free Zone Enterprise owns any other Free Zone Enterprise or owns more than half the shares in or otherwise controls any other company or Enterprise the first mentioned Free Zone Enterprise should also prepare group accounts on a consolidated basis. Where any Free Zone Enterprise neither owns less than half the shares in a company or other Enterprise (not being a Free Zone Enterprise) nor controls such company or Enterprise but nevertheless is in a position to exercise a significant influence over such company or other Enterprise, then such company or other Enterprise shall be treated as an associated company for accounting purposes.

如果任一自由区企业拥有其他任何一家自由区企业或拥有其他公司/企业一半以上的股份或控制该公司，前者将需要准备汇总集团账目。如果任一自由区企业既没有在其他公司/企业控股一半以上，也没有控制该公司，但是在其中发挥重大影响，那么在财务上将被视为联营公司。

J. The annual accounts of each Free Zone Enterprise shall be approved by its directors and signed by or on behalf of the directors. At least one director shall sign the balance sheet and profit and loss account of the Free Zone Enterprise.

每个自由区企业的年度账目都应由董事同意并由其或代表其签字。至少应有一名董事在资产负债表和损益表上签字。

K. A copy of the annual accounts of each Free Zone Enterprise shall be delivered to the FZ Registry within 3 months of the end of the financial year of the Free Zone Enterprise or such longer period as the Authority may determine.

每个自由区企业年度账目的副件应在其财政年度末 3 月内或管理局确定的更长期限内交予自由区注册处。

L. Each Free Zone Enterprise shall be required to appoint auditors from among those approved by the Authority to make a report to the Owner of the Free Zone Enterprise on all annual accounts of the Free Zone Enterprise and state whether, in the auditor's opinion, such annual accounts have been properly prepared in accordance with these Regulations and whether a true and fair view is given:

每个自由区企业都被要求委任由管理局核准的审计员，由其对自由区企业主作一个关于该企业所有年度账目的报告，陈述在审计员看来这些年度账目是否准备妥当，符合法规，以及是否真实和公正地反映了：

i. in the case of the balance sheet of the Free Zone Enterprise of the state of affairs of the Free Zone Enterprise at the end of its financial year,

自由区企业资产负债表对于该企业财政年度末的事态

ii. in the case of the profit and loss account of the Free Zone Enterprise, of the profit and loss of the Free Zone Enterprise for the financial year and

自由区企业损益表对于该企业财政年度的赢利和亏损

iii. in the case of annual accounts of the Free Zone Enterprise prepared on a consolidated basis, of the state of affairs as at the end of the financial year and the profit or loss for the financial year of the undertakings included in the consolidation.

自由区企业年度汇总账目对于该企业财政年度末事态及列入合并的企业的年度内赢利和亏损。

M. The Free Zone Enterprise shall deliver a copy of the auditor's report (duly signed by the auditors) to the FZ Registry, together with the annual accounts pursuant to paragraph 15 (I) above.

自由区企业应将一份审计报告副件（由审计员适时签字）并与年度账目一起依照以上 15（1）段交给自由区注册处。

N. Where the total net assets of a Free Zone Enterprise fall below 75% of its share capital the director(s) shall, not later than 15 days from the earliest day on which that fact is known to a director, duly notify the FZ Registry and the Owner which shall, within 7 days of such notification to it, take such steps as may be appropriate to remedy the situation so as to ensure that the net assets of such Free Zone Enterprise are restored to at least 75% of its share capital as soon as reasonably practicable.

当一家自由区企业的净资产跌至其股本的 75%时，董事（们）应在不迟于任何一名董事发现该状况后 15 天适时通知自由区注册处和企业主，以便企业主在收到该通知 7 日内采取适当行动挽回形式以使该企业净资产在合理可行的情况下尽快恢复至不少于股本的 75%。

16. DISTRIBUTIONS

资金撤离

A Free Zone Enterprise shall not make a distribution, whether in cash or otherwise, to its Owner except out of profits available for that purpose or where the share capital of the Free Zone Enterprise is reduced in accordance with the provisions of these Regulations or where the Free Zone Enterprise is deregistered and its assets distributed to its Owner. The profits of a Free Zone Enterprise available for distribution are its accumulated, realised profits less its accumulated, realised losses and after full provision must have been made for all doubtful debts. No distribution shall be made other than pursuant to an Owner's Declaration a copy of which shall be delivered to the FZ Registry within 7 days of being made and details of which shall promptly be entered in the FZE Register.

自由区企业不应以现金或其他方式撤离资金到企业主手中，除非企业缺乏可用利润或自由区企业股本缩减，符合法律规定或当自由区企业注销登记，资本返还所有人时。自由区企业的可撤离资金是它累计、实现的利润减去它累计、实现的亏损，并在准备所有呆账后。企业主必须在撤离资金前作出申报，并在之后 7 日内将申报表副件交至自由区注册处，该声明的详细内容必应立即录入自由区注册系统。

17. OWNERSHIP

所有权

Every Free Zone Enterprise shall keep a register in which details shall be entered as regards the Owner of the Free Zone Enterprise and as regards the ultimate ownership of the Free Zone Enterprise and details thereof (and of any changes therein) shall be notified to the FZE Registry within 7 days after it is made and promptly entered in the FZE Register.

每个自由区企业应保留一份注册簿，在其中记录自由区企业所有人和企业最终所有人，以及相关细节信息，（如有任何改变）应在作出改变后 7 日内通知自由区注册处并立刻录入自由区注册系统。

18. OWNER'S DECLARATIONS

业主申报表

A copy of every Owner's Declaration shall be provided to the FZ Registry within 14 days after it is made and details thereof shall promptly be entered in the FZ Register.

每一份业主申报表的副件都应在其作出后 14 日内提交自由区注册处，相关信息应立即录入自由区注册系统。

19. SECURITY INTERESTS

担保物权

A. The Owner may pledge or otherwise charge all (but not only some) of its shares in its Free Zone Enterprise to any creditor in security for any debt or other obligation incurred or to be incurred by or binding upon the Free Zone Enterprise will be void if details thereof in the prescribed form are not delivered to the FZ Registry within 7 days of the date of such pledge or other charge. Details of any such pledge or other charge shall be entered promptly in the FZE Register.

为偿付债务或由自由区企业引起的其他义务企业主可以将其在自由区企业中的全部（非一部分）股份抵押或者交给抵押债权人托管。若不在抵押或作出其他托管行为后 7 日内通知自由区注册处将被视为无效。这种抵押或其他托管详细信息应立即录入自由区注册系统。

B. Every Owner of a Free Zone Enterprise shall cause its Free Zone Enterprise to keep at its registered office a register of charges and to enter in it details of any pledge or other charge of the Owner's shares in the Free Zone Enterprise.

每个自由区企业主应使其企业在注册办公室保留一份抵押登记簿并填入对其股份的任何抵押和其他托管行为的详细信息。

C. A Free Zone Enterprise may grant any security interest permitted under the laws of Nigeria from time to time to any creditor in security for any debt or other obligation incurred or to be incurred by or binding upon the Free Zone Enterprise or any other person. Any such security interest will be void if details in the prescribed form are not delivered to the FZ Registry within 7 days of the date of such security interest. Details of any such security interest shall be entered promptly in the FZE Register.

自由区企业可以在尼日利亚法律适时允许下赠予抵押债权人任何担保利益以偿付债务或自由区企业引起的其他义务。若不在作出该行为 7 日内以规定形式通知自由区注册处的将被视为无效。任何此种担保利益的详细信息都将立即录入自由区注册系统。

D. Upon any pledge, charge or other security interest as specified in paragraphs 19(A) and 19(C) above being discharged or upon any alteration in the name of the creditor or creditors in whose favour such pledge, charge or other security interest operates, details thereof shall be notified to the FZ Registry within 7 days and entered promptly in the FZE Register.

任何如以上 19 (A) 及 19 (C) 详述的抵押、托管或其他担保利益，如果被取消或以债权人（们）的名义按照其利益对以上抵押、托管或其他担保利益作出更改。相关信息应在 7 日内通知自由区注册处并立即录入自由区注册系统。

20. POWER TO INVESTIGATE

调查权

A. The Authority/Zone Management may appoint one or more competent persons as inspectors to investigate the affairs of any Free Zone Enterprise and report to the Authority in such form and within such time as it may direct. Such appointment may be made on the application of the Owner, or of the Free Zone Enterprise or by any creditor of the Owner or of the Free Zone Enterprise or by the Authority acting unilaterally or by any other person provided the Authority is satisfied that good reason has been shown or circumstances arisen for requiring the investigation.

管理局/区管理方可以安排一名或多名可胜任人员担任观察员调查任何自由区企业并在规定时间内以规定方式向管理局报告。这种安排可基于业主、自由区企业或其任一债权人或管理局申请。

B. Any inspector appointed by the Authority/Zone Management pursuant to Article 20(A) above shall have such powers of investigation as the Authority/Zone Management may vest in him.

依照以上 20 (A) 条款，任何由管理局/区管理方指定的观察员，应具有管理局/区管理方赋予其的调查权。

C. If the Free Zone Registrar has reasonable cause to believe that any Free Zone Enterprise is not carrying on

business or is not in operation, it may deregister the Free Zone Enterprise after enquiry in writing of the Free Zone Enterprise to ascertain if it is carrying on business or in operation and such Free Zone Enterprise either failing to respond to such enquiry within 7 days thereof or failing to demonstrate to the satisfaction of the Authority that it is carrying on business or in operation.

如果自由区注册处有理由相信任意自由区企业没有进行营业或运作，它将向该自由区企业发问询信以确认其是否在营业或运作中。在受到问询后 7 日内未向自由区管理处回复或未能向区管理处说明其正在营业或运作的，该企业将被注销。

D. When a Free Zone Enterprise is deregistered all property and rights vested in it and not owned by the Authority or any other person are deemed held by its Owner, save where such deregistration is as a consequence of any breach of these Regulations or of an FZ Circular or the terms of the Licence relating to the Free Zone Enterprise when, and in any such case, all such property and rights shall be and become forfeited to and vested in the Authority without compensation of any kind.

当一自由区企业被注销时，其所有既定财产和权利，非归管理局或其他人所有的，视为企业主所有。只有在注销原因为触犯法律、自由区公告或自由区企业执照条款时，所有该种财产和权利都将被罚归管理局，没有任何形式的补偿。

21. DEREGISTRATION

注销

A. A Free Zone Enterprise shall be deregistered from the FZ Register upon and in accordance with any order therefore being issued by any Court in Nigeria.

自由区企业的注销应按照并符合尼日利亚任何法院颁布的任何指令。

B. Upon deregistration of a Free Zone Enterprise all trading and other business operations of such Free Zone Enterprise must cease and the Owner must ensure that the Free Zone Enterprise's affairs are wound up under the supervision of an accountant licensed to conduct business as such in Nigeria as liquidator/receiver so as to:

一自由区企业注销后其贸易和其他运营必须停止，企业主必须保证自由区企业事务停止并处于一名会计师的监管之下，该会计师获准在尼日利亚从事清算师/委托管理人职业，以便：

i. ensure that such winding up is conducted in a timely and organised way, taking account of all assets of the Free Zone Enterprise and the claims of all creditors and employees thereof and ensuring the payment, or provision for payment of, or to discharge, all claims, debts, liabilities and obligations of the Free Zone Enterprise subject to the limitation of liability of the owner specified in paragraph 7 above;

有书面报告确认存在违反法律法规和公告规定之行为，或有管理局书面说明和指示证明该行为有违自由区规定。

ii. distribute any surplus assets of the Free Zone Enterprise to the Owner;

如果确定有逃税行为，即在自由外活动收入的增加被证明是来自自由区内的资金，以及通过虚假陈述或欺骗性材料的。

iii. cause to be prepared by the liquidator a statement of account in respect of his actions and transactions; and

当有调查研究确认申请表或营业执照上声明的条件和资质得不到满足或在随后丧失或被证明失效，或者对营业执照申请表进行更改的信息没有上报。

iv. ensure that a copy of such report is delivered to the FZE Registrar within 7 days of such report being made. Details of such report shall be promptly entered in the FZE Register.

除由相关权力机构证实存在不可抗力因素的情况而外，由书面报告指出工程没有在管理局同意施工协议后60天内开始或租地后6个月内没有开始运营。

22. REVOCATION OF LICENCES

执照吊销

A. The Licence of a user may be revoked if the existence of any of the following circumstances are confirmed by an investigation and assessment conducted under Article 20 above:

如按照以上第20条之规定调查和评估确认有以下任何情况，使用者的执照可以被吊销：

i. When it is confirmed through a written report that there has been an act contrary to the provisions of Laws and regulations or of the circulars, written instructions and directives of the Free Zone Authority and that the action is to the detriment of order in the Free Zone.

有书面报告确认存在违反法律法规和公告规定之行为，或有管理局书面说明和指示证明该行为有违自由区规定。

ii. When it is established that tax evasion has taken place with revenues and earnings accruing from activities conducted outside the Zone being declared as income earned in the Zone and/or through the presentation of counterfeit or misleading documents for this purpose.

如果确定有逃税行为，即在自由外活动收入的增加被证明是来自自由区内的资金，以及通过虚假陈述或欺骗性材料的。

iii. When it is confirmed by investigations and deliberations, that the conditions and qualifications declared in the Application Form or Operation Licence are not fulfilled or have later been lost or have proven false, or when it is established that changes in the information declared in the Application Form for Operation Licence have not been reported.

当有调查研究确认申请表或营业执照上声明的条件和资质得不到满足或在随后丧失或被证明失效，或者对营业执照申请表进行更改的信息没有上报。

iv. Except where the existence of a state of force majeure is verified by the relevant authority, when it is established through a written report that construction work has not started within 60 days of the date of approval of construction projects by the Free Zone Authority or in the case of leased premises that the operation has not been launched within 6 months.

除由相关权力机构证实存在不可抗力因素的情况而外，由书面报告指出工程没有在管理局同意施工协议后60天内开始或租地后6个月内没有开始运营。

v. When the Free Zone Authority has twice been denied information or has not received a response within the specified period, or has been supplied with misleading or false information regarding activities in the Free Zone, which it has requested in writing.

当管理局要求提供书面信息遭拒绝或在规定时间内没有收到答复，或收到关于在区内活动的虚假或欺骗性的信息时。

vi. When it is established through a written report of the Free Zone Authority that the user or his responsible and authorized representative or employees have caused damage to facilities, machinery and equipment in the Zone or to third parties and that this has been repeated despite the issue of a written warning.

当管理局收到书面报告确认使用人或其授权代理人或员工破坏区内或第三方设施、机器和设备，且此种行为经过书面警告后仍重复出现。

B. The Licensing Fee is forfeited to the Free Zone Authority and will not be reimbursed in cases of revocation of Licences.

吊销执照时押金罚归管理局，不予退回。

C. Any Enterprise attempting to continue its activities in the Zone despite the fact that its Operation Licence has expired or has been annulled for the above reasons, shall be expelled from the Zone by the Police or Customs Officers upon the request of the Zone Authority. The possessions of such Enterprises in the Zone will be subject to liquidation in accordance with Article 18.1 above of these Regulations.

任何企业，在其执照过期或因以上原因被作废后仍继续其活动的，应管理局的要求，由警察或海关官员驱逐出自由区。此种企业在区内的财产将按 18.1 条款予以清算。

23. REGISTER OF FREE ZONE VEHICLES

自由区车辆登记

A. The FZ Registry shall compile and maintain a register of the Authority's and Licensee's vehicles.

自由区注册处应编订并保存管理局和被许可人车辆的登记记录。

B. The Authority shall apply to and receive from the Federal Road Safety Commission appropriate number plates for vehicles to be registered.

管理局应向联邦道路安全委员会申请，为注册车辆获取合适的车牌。

PART 6
第六部分

TAXATION PROCEDURES & REGULATIONS
税收程序及规章

1. FEDERAL INLAND REVENUE SERVICE

联邦内陆财政收入服务局（？）

The Authority shall in consultation with the Federal Inland Revenue Service publish agreed guidelines as to the tax implication of transaction between Free Zones and Free Zone Enterprises with entities within the customs territory. For the time being the following shall apply:

管理局须向联邦内陆财政收入服务局请示，在关税区内发布获同意的涉及自由区与自由区企业的税务关系之指导方针。现阶段应适用以下事项：

2. EXEMPTION FROM TAXES

免除征税

Under Section 8 of the Act, approved enterprises operating within Free Zones shall be exempt from all Federal, State and Local Government taxes, levies and rate.

根据该法令第 8 条，获批准在自由区经营的企业可免除所有联邦、州和当地政府的征税、收费和费用。

Section 18 (1) further provides that all legislative provisions pertaining to taxes shall not apply within Free Zones.

该法令第 18 条第 1 款规定所有关于税款的立法条文不适用于自由区。

3. TAX IMPLICATION OF SPECIFIED TRANSACTIONS

涉及的具体交易征税

| S/N. 序号 | SUBJECT MATTER 内容 | TAX IMPLICATION 征税 | BASIS OF THE PISITION 制定基础 |
|------------|--|---|--|
| 1 | Purchases made by Approved Enterprises from Companies operating in the Customs Territory. 获批准企业向关税区内营业的企业采购 | No VAT No WHT 免增值税 免代扣所得税 | This is in line with Sections 11 (2) and 12(9) of Nigeria Export Processing Zones Act which made rules for export from Nigeria applicable. 这与制定合适的尼日利亚出口规则的《尼日利亚出口加工区法令》第 11 条第 2 款和第 12 条第 9 款相符 |
| 2 | Sales made by Approved Enterprises to Companies operating in the Customs Territory. 获批准企业向关税区企业进行销售 | VAT payable by Purchaser No WHT 买方支付增值税 免代扣所得税 | This is in line with Sections 11(1) & 12 (7) of the NEPZ Act which made rules for import into Nigeria applicable. 这与制定合适的尼日利亚出口规则的《尼日利亚出口加工区法令》第 11 条第 1 款和第 12 条第 7 款相符 |

| | | | |
|---|---|---|--|
| 3 | <p>Purchases or Sales made from Customs Territory by Unapproved Enterprises operating within the Zones.</p> <p>在自由区经营但未批准的企业在关税区的采购和销售</p> | <p>WAT and Withholding Tax applicable</p> <p>适用增值税和代扣所得税</p> | <p>Sections 8 and 18 (1) of NEPZ Act, which granted tax exemption, did not cover Unapproved Enterprises operating within the Zones.</p> <p>准许免除征税的《尼日利亚出口加工区法令》第 8 条和第 18 条第 1 款并不涵盖在自由区内经营但未获批准的企业</p> |
| 4 | <p>Imported goods conveyed through other Ports outside the Zones but consigned to the Zones.</p> <p>通过自由区外的其他港口运输进口但发往自由区的货物</p> | <p>No VAT No WHT</p> <p>Provided the goods are escorted from the Port of Entry to the Free Zone by the Nigeria Customs Service.</p> <p>免增值税 免代扣所得税 条件是货物由尼日利亚海关服务局从进口港护送送至自由区</p> | <p>This is in line with Sections 12(1) and 18 of the NEPZ Act.</p> <p>这与《尼日利亚出口加工区法令》第 12 条第 1 款和第 18 条相符</p> |
| 5 | <p>Submission of Tax Returns to FIRS by Approved Enterprises</p> <p>获批准企业向联邦内陆财政收入服务局上交税款</p> | <p>Approved Enterprises to submit Tax Returns through the Free Zone Authority to FIRS.</p> <p>获批准企业通过自由区管理局向服务局转交税款</p> | <p>This is in line with Section 40A of Companies Income Tax Act, 1979.</p> <p>这与《1979 年公司收入征税法案》第 40 条 A 款相符。</p> |
| 6 | <p>Business activities of Head Offices or Branch Offices of Approved Enterprises located in Customs Territory dealing with Approved Enterprises.</p> <p>获批准企业在关税区的总部或分支办事处与获批准企业进行的商业活动</p> | <p>All relevant tax laws applicable except as related to purchases and sales covered above.</p> <p>除上述关于采购和销售的法律已涵盖的，适用所有相关税法</p> | <p>This is in line with Section 8 of the Companies Income Tax Act, and other relevant tax laws.</p> <p>这与《1979 年公司收入征税法案》第 8 条以及其他相关税法相符。</p> |
| 7 | <p>Approved Enterprises having contract of supplies or design with companies in the customs area.</p> <p>获批准企业与关税区公司签订供给或设计的合同</p> | <p>VAT and WHT applicable</p> <p>适用增值税和代扣所得税</p> | <p>This is in line with Sections 51A of the PPTA and Sections 63 of the CITA. Sections 8 of CITA dealing with derivation of Income is also relevant.</p> <p>这与 PPTA 第 51A 条和 CITA63 条相符。另外与 CITA 关于收入出处的第 8 条相关。</p> |



PART 7
第七部分

BANKING PROCEDURES & REGULATIONS
银行手续和法规

1. INTRODUCTION:**介绍**

A Banks in Nigeria are licensed under the Banks and other Financial Institutions Act (BOFIA), 1991, by the Central Bank of Nigeria (the bank), whilst specialized banks are a creation of statutes or Act of Parliament. Such banks carry on banking business in accordance with the provisions of BOFIA 1991 and other relevant legislations as complemented by the directives and guidelines, which are issued for time to time by the bank.

尼日利亚银行按 1991 年银行和其他金融机构法（BOFIA），由尼日利亚中央银行（央行）批准设立，同时由特别法官制定法规或国会法案。符合 1991 年银行和其他金融机构法（BOFIA）及其他由附以命令和方针的相关法规的银行，由央行适时批准设立。

B Similarly, banks in Nigeria's Free Trade Zones are granted approval under the Nigeria Free Trade Zones Act by the Authority. The objectives of these guidelines are therefore to:

相似地，尼日利亚自由区内的银行由管理局按尼日利亚自由区法批准设立。因此指导方针的目的在于：

i. complement and enhance the provisions of the FTZ Act;

补足和加强自由区法的规定；

ii. Provide details of regulatory and supervisory requirements necessary to promote efficient and profitable banking services in Nigeria's FTZs;

提出必要的监管要求来在尼日利亚自由区内促进高效赢利的金融服务；

iii. spell out details of permissible and prohibited activities of banks in Nigeria's FTZs;

阐明允许和禁止银行在尼日利亚自由区内进行的活动的相关信息；

iv. provide details of incentives available to banks in Nigeria's FTZs; and

提出尼日利亚自由区内银行的奖励机制；

v. facilitate the attainment of the goals for which Free Trade Zones are (FTZs) established in Nigeria,

推动并达到尼日利亚设立自由区的目标。

2. BANKS IN NIGERIA'S FREE TRADE ZONE (FTZs)**尼日利亚自由区（自由区）内的银行****A. Types and Ownership****所有权类型**

There shall be two types of banks in Nigeria's FTZs and these shall be:

尼日利亚自由区内的银行应有两种类型：

i. A bank established by a bank licensed under BOFIA, 1991 or other relevant legislations, such a bank shall maintain records and books of account of its operations independent of its parent bank, and

按 BOFIA, 1991 获其它相关法规设立的银行，在自由区内设立的银行，应与母行保存独立的记录和账本。

ii. A licensed foreign bank. Banks licensed to operate in Nigerian FTZs may be owned wholly by Nigerians or jointly by Nigerian and foreigners, or wholly by foreigners.

被授权的外国银行。获准在尼日利亚自由区内营业的银行应由尼日利亚公民全资所有或由尼日利亚人和外国人合资成立，或由外国人全资所有。

B. Licensing Requirements

发证要求

i. Only a bank licensed under BOFIA 1991, or other relevant legislations or a license foreign bank shall qualify to apply to the authority for approval to establish a bank to carry on banking business in Nigeria's Free Trade Zones.

只有按照 BOFIA1991 或其它相关法规设立的银行或获得许可的外国银行才有资格向管理局提出申请以在尼日利亚自由区内进行银行业务。

ii. An application for an operating permit shall be submitted through the Authority to the Bank with the following:

对营业申请的许可应通过管理局转交银行，包括以下：

- two copies each of its Memorandum of Association and Articles of Association;

两份公司章程的副本

- copies of its banking license issued by the Bank under BOFIA, 1991 or other legislations or its banking license issued by the appropriate Authority in the country where the bank was incorporated;

由按 BOFIA, 1991 或其它法规设立的银行颁发的银行执照之附件，或银行成立所在国适当权力机构颁发的银行执照之附件。

- A copy of the bank's resolution at a meeting of its directors approving the proposed application for a license to carry on banking business in Nigeria's FTZs;

银行董事会对申请在自由区进行银行业务执照的决议之副本

- Any amendment to the Memorandum and Articles of the association of the company shall be communicated to the Bank within four weeks.

任何对公司章程的修改应在四周内知会中央银行。

iii. Any amendment to the Memorandum and Articles of the association of the company shall be communicated to the Bank within four weeks.

任何对公司章程的修改应在四周内知会中央银行。

C. Capital Requirements

资本要求

i. The Minimum Issued and Paid Up Capital for banks licensed under BOFIA 1991 or other legislation and foreign banks in Nigeria's FTZs shall be US\$10 million or such other amount as the Bank may from time to time prescribe.

按 BOFIA, 1991 设立银行及在尼日利亚自由区内外国银行的已发股本和实收股本最低应为 1000 万美元或其它央行适时规定的数额。

ii. In addition, a bank in the FTZ shall be required to meet the established international capital adequacy ratio (8%) and liquidity requirements as maybe specified by the Bank, from time to time.

另外，自由区内的银行必须符合已有的国际资本充足率（8%）和央行适时规定的折现能力。

iii. Licensed banks in Nigeria's FTZs will be required to appoint fit and proper persons in key management positions as prescribed by Central Bank of Nigeria (CBN). (See circular on management requirements).

按照尼日利亚中央银行（CBN）的规定（见有关管理要求的公告），尼日利亚自由区内的的被许可银行将被要求指定合适人选担任重要管理职务。

3. DISCLOSURE REQUIREMENTS:

公开要求

A. A bank in FTZ shall be required to disclose to the Bank the equity interests of its directors or key officers in any enterprise within the zones (BOFIA 18.3).

自由区内的银行应按要求向央行公开其董事或重要官员在任何自由区内企业的股本权益。

B. Failure to disclose such interest may result in the removal of the directors or officers.

未做出这种公开的，相关董事或官员会被免职。

C. In addition it shall be the duty of a director of a bank who is in anyway, whether directly or indirectly interested in the grant of an advance loan or credit facility with the bank to declare the nature of his interest as a meeting of the Board of directors of the bank.

另外银行董事无论直接或间接有意准许一项垫款或信贷，则应在银行董事会议上提出他的意向。

4. SOURCES AND USES OF FUNDS

资金来源和用途

A. **Sources:**

来源:

i. Deposits of non-bank customers, eg.

非银行客户的存款，比如：

- Multinational Corporations;
多国公司
- International Corporation;
跨国公司
- Non-resident Individuals;
非本国居民
- Approved Enterprises in the FTZs;
自由区认可的企业
- Regional Financial Agencies or Institutions;
地区性金融机构

-
- Euro-Money Markets; etc.
欧洲汇市，等等
 - ii. Inter-bank borrowing within banks in FTZs or with foreign banks;
自由区银行或外国银行间的银行间借贷
 - iii. Export Proceeds;
出口收益
 - iv. Equity Capital; etc.
股本金，等等

**B. Uses:
用途**

- i. Foreign Exchange loans and advances to non-residents and residents;
外汇贷款和向本国和非本国居民的贷款
- ii. Investments in International Securities Markets;
国际证券市场投资
- iii. Operational Expenses;
营运成本
- iv. Payment of Dividends;
股息支付
- v. Interest on Deposits;
存款利息
- vi. Payments for Imports; etc.
进口花费，等

5. RENDITION OF RETURNS

移交报告

- i. Remittances for Imports Monthly
每月进口汇兑
- ii. Naira Transactions (External Accounts) Monthly
每月奈拉交易（外国账户）
- iii. Statements of Assets and Liabilities Monthly
每月资产和负债评定
- iv. Other Foreign Exchange Payments Quarterly

-
- 其他每季外汇支付
- v. Total Credits (Loans and Advances) Quarterly
每季总贷款（贷款和垫款）
- vi. Foreign Exchange Investments Quarterly
每季外汇投资
- vii. Audited Annual Financial Statements. (To be submitted not later than three months after the end of the financial year)
经审计的年度财务报告（须在财政年末3个月内递交）
- viii. Any other returns that may be required.
其他需要的报告

Note: Except in the case of 5 (vii) above, all returns must reach Bank not later than the 10th day after the month in which they are due.

注：除了以上提到的第5（vii）条，所有报告必须在不迟于其规定月后十日内交付中央银行。

6. EXAMINATION OF BANKS

银行检查

- i) The Bank may, from time to time, examine, through its officers or persons appointed by it under conditions of confidentiality, the books or other documents, accounts and transactions of any bank branch carrying on banking business in Nigeria's Free Trade Zones. The banks are required to provide information as per s.30 of BOFIA.

中央银行银行应适时通过其官员或指定人员进行机密性检查在尼日利亚自由区内营业的所有银行分支机构的工作簿或其他文件、帐目和交易。所有银行需按照BOFIA第30条提供信息。

- ii) The officers so appointed by the Bank may, in the course of their examination, seek for the directors, managers and officers of any bank in the FTZ, such information and explanation as they deem necessary to carry out the examination of the bank;

由央行指定的官员可以为了检查需要询问任何自由区银行的董事、经理和官员他们认为对完成对银行检查有必要的信息和解释。

- iii) The bank may, when deemed necessary, order a special examination or investigation of the books and affairs of a bank in the FTZs.

中央银行可以在认为必要时，命令对自由区银行的工作簿和事务进行一次特殊检查或调查。

7. AUDITING OF ACCOUNTS

帐目审核

- i) A bank in an FTZ shall have its books audited by an auditor approved by the Bank.

自由区银行的工作簿应由央行认可的审计员进行审核

- ii) The auditor so appointed shall prepare a report on the annual balance sheet and the Profit and Loss Account of the bank and such other information as may be prescribed by the Bank. The report shall be submitted to the Bank not later than 3 months after the end of the bank's financial year;

被指定的审计员应准备一份有关银行资产负债表和损益表和其他央行规定的信息的报告，该报告应在银行财政年后3个月内递交中央银行。

- iii) The auditor shall submit to the Bank such clarifications in relation to his audit as the Bank may demand;

如央行需要，审计员应将他对审计的说明递交央行

- iv) The Bank may order the removal of an auditor for professional misconduct e.g. compromising independence with regards to the bank. In addition, a bank in the FTZ shall have an internal audit or inspection unit, which should ensure that the operation of the bank comply with statutory provisions as well as with its internal control regulations.

央行可以职业道德不端为由将审计员免职，比如审计员对银行妥协而损害其独立性。另外，自由区内的银行应有内部审计或检验单位，该单位应保证银行的运营符合法律规定和银行内部管理规章。

8. MULTI-ZONE OPERATIONS

跨区运营

A bank that operates in more than one zone shall be required to obtain a separate license for each zone.

一家在多个自由区运营的银行需在每个自由区内取得单独的执照

9. INCENTIVES

奖励

A bank operating in Nigeria's FTZs enjoys the following incentives:

在尼日利亚自由区内营业的银行享有以下奖励：

- i) Freedom to move funds in and out of the zone;
自由将资金转入和转出自由区
- ii) Exemption of all its documents from stamp duties;
其所有文件免缴印花税
- iii) Exemption from withholding tax requirements on interest payable on deposit, dividends, and royalties;
免除对应付的存款利息、股息和版税利息的扣税要求
- iv) Exemption from corporate tax;
免除公司税
- v) Exemption for estate duty, inheritance, or capital gains tax on the inheritance, or capital gains tax on the inheritance of its shares or property;

免缴房地产税、遗产税、遗产增值税或遗产股份或所有权增值税

- vi) Interest rates on loans and deposits are free from domestic monetary controls;

贷款和存款利率不受国内金融管制影响

- vii) Exemption from payment of duties on imports of furniture, office equipment and other facilities necessary for its operations;

进口家具、办公用品和其他营业需要的设备，免除关税。

10. EXTERNAL ACCOUNTS

外国账户

- i) An approved enterprise (including a licensed bank) or a non-resident in Nigeria's FTZs is allowed to open "External Accounts" with licensed commercial banks in the customs territory of Nigeria **solely** for the purpose of defraying its statutory, operational, administrative and salary expenses;

被许可企业（包括被许可银行）或在尼日利亚自由区的非本国居民可以在尼日利亚关税区的许可商业银行开办“外国账户”，但仅限于支付其法定、营业、管理和工资开支。

- ii) External Account and the cheques issued for its operation shall be clearly marked "External Account" with the country of permanent resident of the account holder, eg "**External Account-Ghana**" or "**External Account-Japan**"

外国账户和为其操作而开的支票应明确注明“外国账户”和开户人永久居住国的国名，例如“外国账户——加纳”或“外国账户——日本”。

- iii) The External Account shall be funded from the sale of foreign currencies for Naira; it shall not be funded with Naira from any other source in Nigeria without the prior approval of the Bank;

外国账户的资金应来自兑换外币得来的奈拉，未经中央银行事先允许，该账户不得以其他任何途径获取奈拉。

- iv) Payments (credits) by residents into an "**External Account**" shall not be allowed except with the prior written approval of the Bank. However, transfers from other External Accounts maintained by the same account holder are allowed.

没有中央银行事先书面允许，持“外国账户”的居民不许用信用卡支付。但是同一开户人可以从其个人其他账户上转帐。

- v) No person (non-resident) in Nigeria's FTZ shall be allowed to maintain both an External Account and a "**Residents Accounts**" in any licensed bank in the custom territory;

在尼日利亚自由区，任何人（包括非本国居民）不得同时在任何许可银行持有“外国账户”和“居民账户”。

- vi) The Bank may from time to time issue guidelines for the operation of External Accounts by Non-residents.

中央银行可以适时为非本国居民持有的外国帐户颁布指示。

11. PERMISSIBLE ACTIVITIES

许可活动

A licensed bank in Nigeria FTZ is permitted to:

在尼日利亚自由区内的许可银行被许可从事:

- i) accept foreign currency deposits;

接受外币存款

- ii) grant to any person any advance, loans or credit facility, or give any financial guarantee, or incur any other liability on behalf of any person so that the total value of the advance, loan, credit facility, financial guarantee to any resident is not more than 35% of shareholders' fund unimpaired by losses;

给予任何人任何形式的垫付、贷款或信用透支，或给予一切财务保证，或代表任何人负担其他债务，以使得对任何居民的所有垫付、贷款、信用透支、财务担保不多于股东未受损资本的35%。

- iii) grant foreign currency loans exceeding **10%** of its paid-up capital to any resident without the bank's prior approval;

给予超过其实收资本10%的外币贷款给任何居民，无须得到央行的提前允许。

- iv) make remittances of funds abroad or to Nigeria on behalf of any non-resident; and

代表任何非本国居民汇款至国外或尼日利亚，以及

- v) undertake any other foreign exchange transaction as the bank may from time to time prescribe.

办理其他央行适时规定的外汇业务

12. PROHIBITED ACTIVITIES

禁止行为

- i) accepting foreign currency deposits from residents;

接受本国居民的外币存款

- ii) accepting **naira** deposits account from any **residents** or **non-residents**;

接受本国或非本国居民的奈拉存款账户

- iii) granting **naira** loans to or raising any Naira loans on behalf of **residents** or **non-residents**;

给予本国或非本国居民奈拉贷款或代表其提供贷款

- iv) opening any Naira account with any resident bank, except **External Account**;

在任何本国居民银行开奈拉账户，不包括“外国账户”

v) borrowing in **naira** from any resident, including Authorised dealer banks, except with approval of the bank;

从任何本国居民借入奈拉，包括授权商人银行，不包括中央银行允许的情况。

vi) Sourcing foreign exchange in the foreign exchange market of the customs territory;

在关税区外汇市场提供外汇

vii) Opening an account for a customer whose identity is unknown to it; therefore, account opening procedures should comply with the KYC principle.

为未知身份的客户开具账户；因此，开户手续应遵守 KYC 原则。

viii) Undertaking any other transactions which are inimical to national interest or which the bank may specify.

进行其他任何有损国家利益和央行禁止的行为。

13. CONTRAVENTIONS AND PENALTIES

违规和处罚

The Bank may from time to time specify penalties for contravention of its guidelines and directives.

中央银行可适时规定对违反其指示和训令的处罚

14. RESOLUTION OF DISPUTES

争端解决

Disputes between banks and their customers arising from the operations of the banks may be referred to the Authority for resolution in consultation with the Bank. Decision in any dispute does not preclude a dissatisfied party from seeking justice in the law courts.

银行和其客户间由银行业务导致的争端可提交管理局咨询央行处理。任何争端处理意见都不排除不满意的当事人一方寻求司法解决的权利。

15. SURRENDER AND REVOCATION OF LICENSE

执照的放弃和吊销

A. A bank operating in Nigeria's FTZ may voluntarily surrender its license, and such bank intending to surrender its license, shall seek the prior approval of the Bank through the Authority;

在尼日利亚自由区营业的银行可以自愿放弃其执照，欲放弃执照的银行应通过管理局寻求央行的提前同意。

B. The grounds for revoking a license granted to a bank in Nigeria's FTZ may be any or all of the following:

吊销尼日利亚自由区内银行执照的原因可能是以下所有或任何一项。

a) submission of false information /data during and or after the application for license;

在申请执照期间或之后使用虚假信息或数据。

b) engaging in functions; activities outside the scope of its license;

在执照范围之外从事活动、行为。

c) persistent failure to comply with request for information or data in the manner specified by the Bank;

长期不能遵守央行规定的方式提供信息和数据

d) failure to comply with the provisions of these guidelines, the NEPZA (Banking Business) Regulations or any other directive as any be issued by Bank for time to time; and

违反这些指示和尼日利亚出口加工区管理局法规（银行业部分）或其他央行适时颁布的指示

e) if the operating license or authorisation of its parent bank has been withdrawn by the regulatory authority of the country in which it has its principal place or business.

如果其母行的营业执照或授权书被其总部所在地或主要业务所在国家的权力当局撤销

16. DEFINITION OF TERMS

名词解释

A. **Resident** means:

本国居民指:

i) a citizen of Nigeria

尼日利亚公民

ii) a person granted permission to reside permanently in Nigeria; or

在尼日利亚获得永久居留权的个人

iii) a business enterprises or institution registered or incorporated and operating in the customs territory of Nigeria;

在尼日利亚关税区内注册或组成的商业企业或机构

B. **Non-Resident** means:

非本国居民指:

i) any person who is resident outside the customs territory of Nigeria (eg. Expatriate Staff in the FTZs); or

居住在尼日利亚关税区外的所有人员（如自由区的外来员工）或

ii) any business enterprise or institution registered or incorporated and enterprise from outside the customs territory of Nigeria, e.g. Approved Enterprises and licensed banks in Nigeria's FTZs.

所有在尼日利亚关税区外注册及或组成的商业企业或机构，如尼日利亚自由区内的许可企业和许可银行

C. External Account means:

外国账户指:

An account opened for non-residents by banks licensed under BOFIA, 1991, or other legislations to operate in the customs territory of Nigeria. An external account is allowed solely for defraying statutory, operational, administrative and salary expenses of non-residents, it is funded only from the sale of foreign currencies of Naira, and cannot be funded with Naira form any other source without the Bank's approval.

由按照BOFIA,1991或其他法规组成并在尼日利亚关税区内营业的银行为非本国居民开具的账户。外国账户只能被用于支付非本国居民的法定、运营、管理和工资开支，其资金只能来源于外币兑换的奈拉，没有央行的允许，不能以其他方式取得奈拉。

D. Resident Account means:

居民帐户指

Any account opened for a resident or a temporary visitor to Nigeria by Banks licensed under BOFIA to operate in the customs territory of Nigeria.

由按照BOFIA成立并在尼日利亚关税区营业的银行为本国居民或到尼日利亚临时入境人员开具的帐户

E. Free Trade Zones means:

自由区指:

export processing zones created under the Nigeria Free Trade Zones Act No. 63 of 1992.

按 1992 年尼日利亚自由区法 63 条成立的出口加工区。

F. Customs Territory means:

关税区指:

areas in Nigeria where there is no exemption for payment of customs duties on imports, company income tax etc.

尼日利亚国内不免除进口关税，企业所得税的区域。

G. Authorised Banks means:

授权银行指:

banks licensed under BOFIA, 1991 and authorized to deal in foreign exchange in the customs territory of Nigeria.

经过 BOFIA, 1991 许可并被授权在尼日利亚关税区内从事外汇业务的银行

PART 8
第八部分

**REGULATION ON
EMPLOYMENT OF HUMAN RESOURCES, INSURANCE
AND SOCIAL SECURITY**
人力资源聘用、保险及社会保障的规定

Regulation on Employment of Human Resources, Insurance and Social Security

人力资源聘用、保险及社会保障的规定

1. PREAMBLE

导言

In these Regulations the following words are used in the place of the corresponding full terms set forth below:

本规章中，下列词语将在下文替代相应的完整专用名词：

A. Regulations: The Regulations on the employment of human resources, insurance and social security as contained in Nigeria Export Processing Zones Decree 63 of 1992 of Labour Act. Nigeria Social Insurance Trust Fund Act and Workmen Compensation Act of the Laws of the Federation of Nigeria 1990.

规章：《劳动法 1992 年尼日利亚出口加工区 63 号令》中关于人力资源聘用、保险及社会保障的规章。《尼日利亚社会保险信用基金法案》和《尼日利亚联邦 1990 法之工人补偿法》。

B. Employee: Person who works in any capacity under the instructions of an Employer for Wages or a Salary.

雇员：为获得工资或薪酬，在雇主指示下进行任何量度工作的人员。

C. Wages: Remuneration or earnings capable of being expressed in terms of money and fixed by virtue of a contract by an employer.

工资：可以用金钱表示且由雇主合同效力所固定的报酬或所得。

D. Salary: Whenever wages are set and paid on a monthly basis, they shall be known as salary.

薪水：当工资确定并按月份发放时，工资被称为薪水。

E. Work Period: A period during which an employee places his energy or time at the disposal of an Employer.

工作期限：在雇主的安排下雇员付出其精力或时间的期限。

2. APPLICATION

申请

All employees, Employers and Workplaces in the Free Zones are subject to the provisions these Regulations.

自由区内所有雇员、雇主及工作场所必需遵循本规章的条款。

3. RESPONSIBILITIES OF THE AUTHORITY/ZONE MANAGERMENTS

管理局及自由区管理方的责任

A. The Authority/Zone Management shall be responsible for supervision and

implementation of these Regulations, enforcement of the rights of Employees and performance of undertakings in connection with employment contracts. The Authority/Management may obtain such guarantees as may be necessary for the performance of employer's undertakings vis-à-vis their Employees.

管理局/自由区管理方负责管理和执行本规章，落实雇员权利以及聘用合同承诺的相关事项的实行。管理局/自由区管理方可获得使雇主履行对其雇员当面承诺的必要保证

B. The Authority/Zone Management shall be responsible for the resolution of trade disputes between employers and employees in the Zone in consultation with the Federal Ministry of Labour and Productivity.

管理局/自由区管理方有责任与联邦劳动力与生产部协商解决雇主和雇员间的商务争议。

4. EMPLOYEE WELFARE

雇员福利

The Authority/Zone Management shall with the co-operation and participation of Employers and Employees, provide welfare benefits required by Zone Employees such as housing, sports facilities, health and medical services.

在雇主和雇员的合作和参与下，管理局/自由区管理方必须提供自由区雇员要求福利，如住房、运动设施、健康和医疗服务。

5. LABOUR AND EMPLOYMENT SERVICES OFFICE

劳动力及聘用服务办公室

The Ministry of Labour and Productivity shall in collaboration with the Authority/Zone Management, establish a labour and Employment Service Office in each Zone. The said office shall regulate the labour market and supervise matters relating to terms and conditions of employment, safety, health and welfare of workers in the zone.

劳动力与生产部须与管理局/自由区管理方共同协作，在每个自由区建立劳动力及聘用服务办公室。该办公室应规范自由区内劳动力市场，管理与雇员的聘用、安全、健康和福利等条款和条件的相关事项。

6. WORK PERIOD

工作期限

A. Whenever the work period is undetermined, the date of expiration of the contract shall be determined as a function of the nature and type of the work, the date of completion of the work or the project, or termination of the activities of the workplace.

无论工作期间时候确定，合同中的终止日期应确定为工作性质和类型的一个功能，工作或项目完成的日期，或者工作场所内活动的结束。

B. With regard to contracts for temporary period or specific work, neither party may unilaterally terminate the contract except in cases where the employment contract provide otherwise. In the event of unilateral termination of contract by either party, the other party may claim damages through the boards of settlement of disputes.

关于短期或特别工作的合同，除非合同另有规定，任意一方不得单方面终止合同。任意一方单方面终止合同时，另一方可通过争议解决委员会主张受到损害。

C. The continuous nature of work shall not render permanent employment

contract for a determined period of time.

不得因工作的持续性而为确定的工作期间制定永久聘用合同。

7. EMPLOYMENT CONTRACTS

聘用合同

A. Employment contracts must contain the following provisions:

聘用合同必须包含以下条款：

i. the name of the employer or group of employers and where appropriate of the undertaking by which the worker is employed:

雇主或雇主团的名称，以及雇用雇员的适当承诺。

ii. the name and address of the worker and the place and date of his engagement;

工人的名称和住所，以及工作的场所和日期

iii. the nature of the employment contracts;

聘用合同的性质

iv. works hours, holidays and leave of absence;

工时、节假日和请假

v. the date of execution of the employment contracts;

聘用合同生效日期

vi. the duration of the contract if the duration is temporary;

若为临时的期限，标明合同的期限

vii. if the contract is for affixed term, the date when the contract expires;

如合同为确定的期限，标明合同失效的日期

viii. the rates of wages and method of calculation thereof and the manner and periodicity of payment of wages;

其中的工资数及计算方法，以及发放工资的方式和间隔。

ix. the welfare benefits and houses given to the employee;

给予雇员的福利与住房。

x. the appropriate period of notice to be given by the party wishing to terminate the contract, in the light of the conditions and circumstances of the contract.

根据合同中的条件和情况，其中一方终止合同须提前告知的适当时间。

B. Employment contract shall be prepared in appropriate number of copies, one of which shall be kept by the Employee, another by the Employer.

必须准备合适份数的聘用合同，其中一份由雇员保留，另一份由雇主保留。

8. PROVISIONAL EMPLOYMENT CONTRACTS/APPRENTICESHIP

临时聘用合同/培训期（试用期）

A. The Employer may fix a period of time, called the apprenticeship period, during the course of which either party may, without prior notice or notice or payment of an indemnity, terminate the work relationship. The relationship period shall be mutually agreed by the parties and stipulated in the contract. Wages and Employees' work benefits for work ending during the course or at the end of the apprenticeship period shall be paid for the period during which work was performed.

雇主可确定一段时间为培训期（试用期），在此期间，任意一方终止工作关系，无须告知或提前告知，且无须支付赔偿。该工作关系的期限应由双方同意并在合同中规定。在此期间或在培训期结束时，应为工作的期限支付工作结束的工资及雇员工作福利。

B. Apprenticeship contracts may only once been entered into between and Employee and an Employer for a specific job.

对于一确定的工作，雇员与雇主只能签订一次培训期合同。

9. TERMINATION OF CONTRACT OF EMPLOYMENT

聘用合同的终止

A. Employment contracts may be terminated for one of the causes set forth below:

因以下列出的原因，可终止聘用合同：

a. by the expiration of the period for which it was made;

合同中规定的期限结束

a. by the death of the worker before the expiration of the contract;

合同失效前员工死亡

b. by total disability of the Employee;

雇员完全失去工作能力

c. by the retirement of the Employee;

雇员退休

d. by the completion of the contract for specific work;

已履行为特定工作签订的合同

e. by the termination of the employment contract by the Employer and the Employee in instances stipulated in the employment contract in compliance with these regulations;

在遵循本规章的条件下，出现雇主与雇员签订的合同中可以终止合同的情况。

f. by the resignation of the Employee;

雇员辞职

B. Whenever the termination of an employee is grounded on non-compliance with disciplinary work regulations, the employee may complain to the Authority. The Authority in consultation with the Federal Ministry of Labour and Productivity shall make the necessary decision based on these Regulations and the disciplinary regulations applicable in the workplace.

雇员不依据纪律性的工作规章而被终止合同，可向管理局投诉。管理局须与联邦劳动力和生产部协商，根据本规章和工作场所适用的纪律规章做出必要的决定。

10. MODIFICATION IN EMPLOYMENT CONDITIONS

聘用条件的调整

Creating employment conditions is contingent upon its having been contemplated in the employment contract and in relation to the conditions and circumstances of the workplace. Whenever an employer, without due consideration to the employment contract and without the consent of the employee, modifies the employment conditions of an employee resulting in a reduction in the amount of Employee wages and/or impairment of his dignity, the employee may lodge a complaint with the Authority an claim damages.

由于聘用合同中已经考虑且与工作场所条件和环境的关系，必要时可创造聘用条件。雇主没有合理考虑聘用合同且未获雇员同意，修改雇员的聘用条件，导致其工资减少、尊严受损，雇员可向管理局投诉，要求赔偿损害。

11. PROHIBITION OF EMPLOYMENT OF UNDER-AGED PERSONS

禁止聘用未达法定年龄的人员

Employment of persons less than 16 years if prohibited.

禁止聘用 16 周岁以下人员

12. WORKING HOURS

工时

A. An Employee's daily working hours shall be those fixed by mutual agreement and the employment contract I the zone. However, they shall not exceed 8 hours per working day.

在自由区内，雇员每天的工作小时数由双方协定和聘用合同规定，但每天不能超过 8 小时。

B. Day shift work is work, which is performed form 0600 to 2200 hours, and night-shift work is work performed between 2200 to 0600 hours. Mixed shift work is work performed partially at night and partial during the day.

日班工作时段是早上 6 点到晚上 10 点，夜班是晚上 10 点工作到次日早上 6 点。混合班制指部分时间在白天工作，部分时间在夜间工作。

C. Alternate work is work that by nature is not performed continuously, but either during specific hours of the day and/or night.

轮班指因工作本质而在白天或夜间特定时间不连续的工作。

D. Shift work is work that rotates during the course of a month in such manner that it is performed in the morning or afternoon or at night.

换班指在一个月过程中，在早上、下午或夜间轮换的工作。

E Whenever shift work and/or night shift work is performed pursuant to contract, benefits paid for these types of work shall be fixed in accordance with the employment contract, the mutual agreement of the Employee and the Employer, and the conditions and circumstances of the workplace.

只要根据合同进行换班、倒夜班工作，应根据聘用合同、雇员与雇主的双方协议以及工作场所的条件和环境，确定这些类型工作的酬劳。

13. HOLIDAYS

节假日

A. The taking of the weekly holiday, annual paid leave and official holiday shall be subject to both parties agreement and whenever with the agreement of the employee, leaves are postponed to another date and/or are not taken, benefits due shall be as previously agreed by the parties.

每周休假、年度带薪假期以及法定节假日应依照双方协议的规定，在官员同意的情况下，休假推迟或没有实现，应按双方事前协定给予酬劳。

B. In addition to the country's official holidays, Labour Day (May 1st shall also be deemed part of Employees' official holidays.

除国家的法定节假日外，劳动节（5月1日）也应视为员工法定节假日的一部分。

C. In the event of termination of employment contracts as stipulated in Article 15 of these Regulations, amounts due on account of the Employee's paid leaves shall be paid to him/her and in the event of his/her demise, to his/her next-of-kin.

出现本规章第15章规定的合同终止的情况时，应支付雇员因带薪节假日应得的款项，而雇员死亡时，应向其继承人支付该款项。

D. Every employee shall be entitled after twelve months continuous service to a holiday with full pay of:

任何员工连续服务满12个月后，应获得下面全额带薪假期：

i. at least six working days; or

至少6个工作日；或者

ii. in the case of persons under the age of sixteen years (including apprentices) at least twelve working days.

如果雇员不足16周岁（包括培训期），至少12个工作日。

iii. In cases where work is performed for less than twelve months, but not less than six months in the continuous employment of an employer; the Employee shall be paid with respect to that period of employment an amount bearing the same proportion to full pay for one week at his/her normal rate.

如果雇员工作不满 12 个月，但连续工作超过 6 个月，应给予一周带薪假期，假期酬劳和其正常全额工资的比例，与已工作时间和全额带薪假期的工作时间相同。

14. OVERTIME PAY

加班费用

Any overtime work performed by an employee in excess of 8 hours per day must be paid the benefits contemplated in the employment contract.

雇员每天工作 8 小时之外的任何加班工作，雇主必须根据聘用合同支付预期的酬劳。

15. MINIMUM WAGE

最低工资

The minimum wages in the Zones shall not be less than the minimum legal wages of the country.

自由区内的最低工资不得低于国家最低法定工资。

16. PROHIBITION OF GENDER DISCRIMINATION IN AMOUNT OF WAGES

禁止在工资上性别歧视

Equal wages must be paid to men and women for the same work performed under the same conditions in any workplace. Discrimination in the amount of wages by reason of age, sex, race, ethnic group or political or religious beliefs is prohibited.

必须相等地支付在任何工作场所、在相同条件下从事相同工作的男性和女性。在工资数量上，禁止因年龄、性别、民族、种族，或政治、宗教信仰产生歧视。

17. RESOLUTION OF DISPUTES

争议解决

A. Board of Settlement of Disputes:

争议调解委员会

All disputes between an Employee and on Employer arising from the workplace and the contract of employment shall first be settled amicably by the agreed grievance procedure. Whenever disputes are not settled amicably, the matter maybe referred by either party within 10 days to the Board of Settlement of Disputes.

雇员与雇主在工作场所和聘用合同中产生的所有争议，必须首先通过协定的解忧程序友善地解决。若争议不能友善解决，任意一方应在 10 日内将事件交由争议调解委员会解决。

B. Composition:

组成:

The Board shall be composed of:

委员会组成如下:

i. The Employer is question, or his/her fully authorized representative;

当事雇主，或其全权代表；

ii. The employee in question, or his/her fully authorized representative;

当事雇员，或其全权代表；

iii. A representative of the Authority/Zone Management 89who shall be the chairman;

作为主席的管理局/自由区管理方的代表；

iv. The Head of the Labour and Employment Services Office or his representative in the Zone.

自由区劳动力和聘用服务办公室的负责人或其代表。

C. In the absence of objections thereto, the decisions of the Board of Settlement of Dispute are enforceable 10 days after date of service to the parties.

对此没有异议的情况下，争议调解委员会的决定在送达当事方 10 天后生效。

D. Whenever the termination to an Employee is not deemed justified by the Board of Settlement of Disputes, the Employer shall have the option of either reinstating the Employee and paying him his/her salary for the period of termination or pay him/her, by way of compensation 45 days salary for each year of service.

争议调解委员会认为终止雇员关系不当时，雇主应选择恢复雇员关系并支付终止期间的薪水，或者为雇员每工作一年支付 45 天的薪水。

E. Whenever the termination of an Employee is deemed justified by the Board of Settlement of Disputes his/her termination shall be confirmed and the Employer shall be obliged to pay 15 days salary to the Employee for each of service.

争议调解委员会认为终止雇员关系正当时，雇主有义务为雇员每工作一年支付 15 天的薪水。

F. Every Employer is a Zone shall prepare labour disciplinary regulations for his own workplace and implement them after receiving confirmation thereof from the Board of Settlement of Disputes and the Authority/Zone Management.

在自由区内的所有雇主为其工作场所应制定劳动纪律规章，在得到征集调解委员会和管理局/自由区管理方认可后，在其工作场所内执行。

G. In all cases, where a dispute is not settled by the Board, either party (or its representative) is obliged to report the dispute to the Head of Labour and Employment Services Office of the zone which shall invoke the provisions of the Trade Disputes Act. Cap 432 of 1990 with a view to settling the dispute.

任何情况下，若委员会未能解决争议，任意一方（或其代表）有义务向自由区的劳动力及聘用服务办公室报告争议，办公室应引用《1990 共同农业政策 432 号商业争议法案》的条文以解决争议。

18. NATIONALITY OF EMPLOYEES

雇员国籍

All Employment of labour in a zone shall to maximum extent possible, secure their labour force requirement from any part of the world.

自由区内所有劳动聘用必须最大限度地保证世界任何地方的劳动力要求。

19. WORK PERMIT FOR FOREIGN NATIONALS

外籍人的工作许可

A. Work permit for foreign national shall be issued upon the request of the Authority to the relevant Government Agency.

由管理局向相关政府机构请示方可颁发外籍人的工作许可。

B. Whenever a foreign contract of employment comes to an end, either the Employer, or the foreign national whose contract has reached its term must inform the Authority and other agencies concerned with employment of foreign nationals of the termination of the employment contract.

当涉外聘用合同结束，雇主或外籍雇员任意一方合同到期，必须向管理局以及与涉外聘用有关的其他机构告知其聘用合同的终止。

20. RENDITION OF RETURNS

呈递报告

Each Employer located in a zone, must prepare and communicate to the Zones' Labour and Employment Services Office once a year, a list containing the name, nationality, specialization, job and wages of their Employees.

自由区的雇员，必须每年制作并向区内的劳动和聘用服务办公室传达包括其雇员姓名、国籍、专长、工作内容和工资的清单。

21. EMPLOYMENT BENEFITS

聘用福利

A. Each Employer, shall either alone or jointly with the Nigeria Social Insurance Trust Fund (NSITF) and/or insurance companies establish one or more "Funds" for the purpose of providing medical services, wage indemnities for periods of sickness, partial and total disability, retirement, death and other similar cases for Employees.

雇主必须独立地，或与尼日利亚社会保险信用基金（NSITF）共同建立一个或多个“基金”，以为雇员提供医疗服务，以及疾病、部分和完全残疾、退休、死亡和其他类似情况的工资补偿。

B. The accrued entitlement of Employees employed in establishment located in the Free zone, who in the past, were subject to the Workmen Compensation Act and/or the Nigeria Social Insurance Trust Fund (NSITF) Act, and who have paid social insurance premiums to the NSITF and/or insurance companies, or any other fund subject to the provisions of these Regulations, shall be maintained and may be transferred in the event of future employment.

在自由区内机构受聘用员工，此前遵循《工人补偿法案》或《尼日利亚社

会保险信用基金（NSIFT）法案》，支付保险金给 NSIFT 以及/或保险公司，或依本规章条款建立的其他基金的，其已确立的权益可以保留并转移至未来的聘用关系中。

C. Rules and directives concerning the records of this type of persons and computation thereof shall be jointly prepared by the employee and the Social Insurance Organisation concerned.

关于此类型人员的纪录及计算方式的规则和指引，应由雇员和相关的社会保险组织共同制定。

D. Foreign nationals working in the Free Zone may, in the same manner as Nigeria Employees, enjoy the benefits of the fund.

在自由区工作的外籍人员，与尼日利亚的雇员一样享受基金的福利。

E. Foreign nationals authorized to work in the Free Zones shall be subject to the conditions of the "insurers" with respect to medical services. In any event, insurance of foreign nationals may be undertaken with due consideration to reciprocal conventions.

在医疗服务上，授权在自由区工作的外籍人员应符合“保险人”的条件。任何情况下，外籍人员的保险将根据互惠协定来对待。

F. Rules and directives concerning the determination of annual insurance premiums for foreign nationals, the manner of establishing a fund or funds and regulations governing them, and the relations between Funds and the NSITF and or other insurance companies concerned. The manner of transferring foreign Employees' insurance records to the country, and other related issues shall be prepared by the employer and the Nigeria Social Insurance Trust Fund (NSITF) and approved by the Authority.

确定外籍人员年度险金的规则和指引，建立一个或多个基金的方式以及管理规章，以及基金与 NSITF 或其他相关保险公司的关系。转移外籍雇员的保险记录到国内的方式以及其他相关事项，应由雇主和尼日利亚社会保险信用基金（NSITF）制定，并由管理局批准。

PART 9
第九部分

IMMIGRATION PROCEDURE AND REGULATIONS
移民手续和法规

Immigration Procedures and Regulations

移民程序和法规

1. PREAMBLE:

导言

Under Article 20 of the Act, approved enterprises employing non-Nigerian citizens shall apply directly to the Authority for the purpose of immigration and employment permits, in such a manner as may be prescribed by the Authority

按照法案第 20 条，许可企业雇用非尼日利亚公民应按照管理局规定的方式直接向管理局申请移居和工作许可。

The Authority shall work in consultation with the Nigerian Immigration Service to publish agreed guidelines, procedures and regulations.

管理局应咨询尼日利亚移民局公布商定的指示、程序和法规。

All foreigners seeking entry into Nigeria, except they are ECOWAS nationals, need entry visas prior to entry. Visas shall be obtained from at Nigeria's Missions abroad.

所有寻求进入尼日利亚的外国人，如果没有西非国家经济共同体国籍，在进入前需要入境签证。签证应在尼日利亚驻外使领馆取得。

2. TYPES OF ORDINARY VISAS

普通签证类型

A. Business Visa

商务签证

B. Tourist Visa

旅游签证

C. Visitors Visa

访客签证

D. Transit Visa

过境签证

E. Temporary Work Permit (TWP)

临时工作许可证 (TWP)

F. Residence Visa

居留签证

3. BUSINESS/TOURIST/VISITORS VISA

商务/旅游/访客签证

A. All foreigners, coming on visit to Nigeria shall possess either of the above mentioned visas, as appropriate, at the Nigeria Mission in his country or

normal place of abode, and where there is non, Nigeria Mission closest to normal place of abode.

所有来尼日利亚访问的外国人应持有在其所在国或一般居住地的尼日利亚驻外使领馆办理的以上提到的签证为佳，如果没有，可选择最靠近其居住地的尼日利亚使领馆。

B. Requirements for Short Visit Visa:

短期入境签证的要求:

i) Letter of invitation from sponsor in Nigeria stating purpose of visit and accepting immigration responsibilities;

来自尼日利亚国内保证人的邀请信，说明访问的目的并承担移民责任

ii) completed forms Imm.22 with passport photographs affixed;

填写 Imm.22 表并附护照照片

iii) a return ticket

回程票

iv) evidence of financial sustainability;

财政承受力证明

v) valid travel document;

有效旅行文件

vi) approved visa fee where applicable.

适当的签证费

4. TEMPORARY WORK PERMIT (TWP) VISA

临时工作许可 (TWP) 签证

A. Temporary Work Permit Visa is issued to foreigners coming to Nigeria to perform specialized duties for a short duration; such as installation/repairs of machinery, feasibility studies, auditing of accounts, training, commissioning of projects, erection of drilling equipment, control of natural disaster oil spillage, attending board meetings by non-resident company executives, etc. This is the only category of visa which approval is granted by the Comptroller-General of Immigration in Nigeria, which is then transmitted to Nigeria's missions abroad for issuance.

临时工作许可签证提供给短期来尼日利亚从事专门职责的外国人的签证，如安装/修理机器、可行性研究、财务审计、培训、项目试运转、钻探设备安装、控制自然灾害和漏油、参加非本国法人公司主管举行的会议，等等。这是唯一一种需由尼日利亚移民审计长同意的签证，之后将送达尼日利亚驻外使领馆发给。

B. Requirements for TWP Visa:

临时工作许可签证的要求

i) formal application to the Comptroller-General of Immigration stating passport particulars of the expatriate, purpose of visit and

confirmation of acceptance of immigration responsibilities by sponsor;

向移民审计长提交申请，说明入境者护照详细信息、访问目的和的保证人对承担移民责任的确认。

ii) evidence of company registration;

公司注册凭据

iii) evidence of purchase of equipment, contract award etc;

设备购买凭据、合同裁定书等

iv) cable approval from the Comptroller-General of Immigration;

移民审计长的电报批准

v) valid travel document;

有效旅行文件

vi) return ticket;

回程票

vii) Completed forms Imm.22 with passport photographs affixed;

填好的 Imm.22 表，附护照照片

viii) Approved visa fee where applicable

适当的签证费

Note: A visa may not be required where there exist a bilateral or multilateral visa abolition agreement with Nigeria for visits not exceeding 90 days except for ECOWAS Nationals.

注意：如果所在国与尼日利亚有双边或多边的免除护照协议，访客入境不超过 90 天可不需要签证，以上不包括西非经济共同体国籍。

5. RESIDENCE – STR VISA

居留——STR签证

A. All foreigners coming to reside in Nigeria to work, school or accompany spouses/parents shall arrive the country with an STR (Subject to Regularisation) visa obtainable at Nigerian Missions abroad.

所有因来尼日利亚工作、留学或陪同配偶/父母而需居留的，应持可在尼日利亚驻外使领馆办理的 STR（工作签证）签证入境。

B. Requirements for Issuance of STR Visa.

颁发 STR 签证的要求

Employees:

雇员：

i) Formal application for STR visa made by the Employer to the Nigerian Mission abroad closest to the subject normal place of abode,

indicating job position and nationality in addition to acceptance of immigration responsibilities. This should be accompanied by a support letter from the Authority/Zone Management;

雇主向离其所在地最近的尼日利亚驻外使领馆提出办理 STR 签证的正式申请，说明工作职务、国籍以及同意移民责任，并附以管理局/区管理方的推荐信。

ii) completed forms Imm.22 (visa application form) with passport photographs affixed;

填好的 Imm.22 表，附护照照片

iii) valid travel document;

有效旅行文件

iv) photocopies of educational qualifications and CV of previous work experience;

学历证书复印件和可接受的工作简历。

v) letter of employment stating the terms and conditions of employment;

说明工作条款和条件的聘用信

vi) letter of acceptance of offer;

就业认可函

vii) one-way ticket;

单程票

viii) original certificates for sighting

视力证明原件

ix) approved visa fee where applicable.

适当的签证费

C. Dependants Joining Principal Immigrants

主要入境人的家属

i) Formal application from the employer accompanied with a support letter from the Authority/Zone Management and immigrant's employer's acceptance of immigration responsibilities;

雇主开具的附管理局/区管理方推荐信和入境人雇主移民责任担保书的正式申请。

ii) photocopy of principal immigrant's residence permit if joining employee already in Nigeria.

如果家属已经在尼日利亚境内，则需提供主要入境人居留许可复印件。

iii) marriage certificate for married women and birth certificate for children;

已婚妇女的结婚证和儿童的出生证。

iv) one-way ticket or evidence of airline booking;

单程票或航班预定凭据

v) valid travel document;

有效旅行文件

vi) approved visa fee where applicable;

适当的签证费

6. ON-ARRIVAL

抵达

On arrival in Nigeria, all foreigners are required by law to represent themselves before an Immigration Officer for clearance. The visa is issued subject to compliance with the Immigration laws on arrival and the final authority in regard to the grant of permission to land rests with Immigration officer at the port of arrival.

抵达尼日利亚后，所有外国人都应按法律规定在一名移民官员前办理入港手续。签证在抵达后遵照移民法发放，有关给予允许着陆的最终权威由抵达港的移民局官员负责。

7. ON-ENTRY

入境

On entry, foreigners are advised to comply, with the following regulations: -

入境后，外国人应遵照如下法规：

i. all foreigners whose stay in Nigeria is to exceed 56 days are to register with the Immigration office nearest to them within 21 days of arrival;

所有在尼日利亚居留超过 56 天的外国人应在抵达后 21 天内在其最近的移民办公室办理登记。

ii. all foreigners coming to reside in Nigeria shall regularize their stay with immigration by obtaining relevant residence/work permit;

所有来尼日利亚居住的外国人应取得相关居留/工作许可以使其居留合法化。

iii. movement from one location to another outside normal place of residence in Nigeria in excess of two weeks stay must be reported to Immigration upon departure and on arrival at both locations respectively;

从尼日利亚正常居住区外的一地移动至另一地，居留超过 2 周时必须在离开前和抵达两地时向移民局报告。

iv. request for extension of visitor's pass shall be made prior to expiry if extension of visit is envisaged.

如果访客需要延长其居留期限，应在签证过期之前作出申请。

8. REGULARISATION OF STAY

居留法规

All foreigners residing in Nigeria must regularize their stay by obtaining a Combined Expatriate Residence Permit and Aliens Card (CERPAC)

所有在尼日利亚居留的外国人必须取得外国人居留证以使其居留合法化。

A. Combined Residence Permit and Aliens Card (CERPAC)

外国人居留证 (CERPAC)

Residence Permits have been streamlined and now issued as CERPAC. It replaced the earlier Residence Permit and Aliens Cards that were hitherto processed separately. CERPAC is a simplified process and issued in one unit of residence and alien card.

居留许可已改进并以外国人居留证形式发放。它将取代长期来分开运行的旧居留许可和外侨卡。外国人居留证是居留许可和外侨卡合二为一的渐变形式。

All expatriates who intend to stay in Nigeria beyond 56 days or who intend to reside and work in Nigeria and their dependants are eligible to regularise their stay with the procurement of CERPAC.

所有欲在尼日利亚居留超过 56 天或居留并在尼日利亚工作的入境者，并且其家属符合条件的，应通过取得外国人居留证使其居留合法化。

B. Requirements for CERPAC

外国人居留证的要求

i. formal application to the Free Zone Immigration Service for regularization, stating post to be occupied, nationality and accepting immigration responsibilities. Application for regularisation must be made within 3 months from date of arrival into the country;

向自由区移民局提出正式的合法化申请，说明居住地，国籍并同意承担移民责任。合法化申请必须在进入尼日利亚之日起 3 个月内做出。

ii. a valid DTR (subject to regularisation) visa;

一份有效的 DTR(工作签证)签证。

iii. letter of employment;

聘用信

iv. letter of acceptance of offer;

就业认可函

v. forms Imm.22 completed with Passport photographs affixed and vetted at Nigeria Mission where visa was issued;

填好的、附有护照照片并在发证之尼日利亚驻外使领馆经过检验的 Imm.22 表。

vi. photocopies of credentials duly vetted at the mission abroad where visa was issued;

由发签证之尼日利亚驻外使领馆适时检验的证明书复印件。

vii. subject's National Passport accompanied with photocopies of the first six pages of the passport and the page on which visa was stamped;

申请人的护照并其护照前 6 页及签证页的复印件。

viii. evidence of quota approval (not applicable for Free Zone Employees)

配额许可凭证（不适用于自由区雇员）

ix. Board of Directors resolution for top managerial positions eg. Board of Directors, Managing Directors, GM's, Finance Controllers etc.

董事会关于高层管理职位的决议，比如董事长、总经理、财务经理等。

x. approved residence permit fee.

适当的签证费

C. Requirements for CERPAC for Dependents above Sixteen Years of Age joining the Principal Immigrant

对超过16岁的主要入境人家属随同入境的要求：

i. a formal application from the principal immigrant/invitee accepting immigration responsibilities.

主要入境人/被邀请人出具的附担保函的正式申请

ii. photocopy of Husband's or father's residence permit (if already regularised);

其丈夫或父亲的居留许可（如果已经办理）

iii. Photocopy of marriage certificate for married women and birth certificate for children;

已婚妇女的结婚证和儿童的出生证

iv. letter of admission/photocopy of school identity card where applicable;

准入信/学生证

v. forms Imm.22 duly completed and vetted;

适时填写和检验的Imm.22表

vi. approved fee where applicable.

适当的签证费

9. CHANGE OF EMPLOYMENT BY RESIDENT EXPATRIATE ALREADY IN NIGERIA.

尼日利亚已居留入境人的雇佣关系变更

May be permitted subject to the following:

将在符合以下情况时给予批准：

ii. formal application to NIS through the Authority/Zone Management requesting for change of employment and acceptance of immigration responsibilities;

向尼日利亚移民局提交正式申请，要求同意变更雇佣关系，并附担保函

iii. letter of no objection from former employer;

原雇主开具的不反对函

iii. letter of offer of employment from Free Zone Employer;

自由区雇主开具的聘用信

iv. letter of acceptance of offer;

就业认可函

iv. board of Director's resolution (where applicable);

董事会决议（适用时）

ivi. resident permit with former employer;

与原雇主的居留许可

ivii. approved residence with former employer;

与原雇主的核准居留关系

iviii. approved residence permit fee;

适当的居留证费

Note:

Same applies to a Free Zone Employee wishing to take up employment with a company in another Free Zone in Nigeria.

注意：同样适用于欲与在其他自由区企业建立雇佣关系的自由区雇员。

10. RESIDENCES

住所

A. Free Zone Expatriates shall be allowed to reside in or outside the Free Zones.

自由区入境者可以居住在自由区内或自由区外

B. Free Zone Expatriates' Register shall be maintained for all Free Zone Expatriates residing in and outside the Free Zones.

应为所有居住在自由区内或外的自由区入境人保存登记记录。

C. The Register shall contain information such as:

登记记录应包括

i. Name,

姓名

ii. Nationality,

国籍

iii. Employer,

雇主

iv. CERPAC number and validity period,

外国人居留证号和有效时间

v. Place of residence.

住址

11. RE-ENTRY VISA

再入境签证

A. Formal Application to the Authority/Zone Management and NIS by Employer/Sponsor accepting immigration responsibilities.

由雇主/保证人向管理局/区管理方和移民局提交附担保函的正式申请。

B. Completed Re-entry Visa Application Form IMM 22(a)

填好的 IMM22 (a) 再入境申请表。

C. Approved Fee where applicable

适当的手续费

12. EXPATRIATE QUOTA

入境限额

All Approved Enterprises are exempted from Expatriate Quota.

所有许可企业免除入境限额。

11. FEES

收费

Fees for immigration services shall be levied in United States Dollar (US\$) currency.

移民服务的费用以美元收取。

PART 10
第十部分

**HEALTH, SAFETY AND ENVIRONMENTAL
REGULATIONS**
健康、安全及环境程序与规定

Health, Safety and Environmental Procedures and Regulations

健康、安全及环境程序与规章

1. ACCESS TO ZONES

进入自由区

Access to the Zone is restricted and shall be subject to the presentation of a pass and such conditions as the Authority/Zone management may stipulate from time to time in writing.

限制进入自由区，进入需出示通行证，或出现管理局/自由区管理方适时书面规定的情形。

2. REPORTING

报告

All incidents involving loss and material damage or physical injury must be reported to the Authority/Zone Management as soon as practicable after any such incident.

包括损失及物质损害、或者人身伤害在内所有事件，在事件后必须尽快向管理局/自由区管理方汇报。

3. AESTHETICS

美观

The factory owner shall be responsible for the beautification of the immediate surrounding of their factories. The Authority/Zone management shall be responsible for general beautification of the Zone.

工厂所有人有责任美化其工厂紧邻的周边环境。管理局/自由区管理方须负责自由区的整体美化。

4. MAINTENANCE OF FACILITIES

设施维护

The Authority/Zone management shall be responsible for the maintenance of such facilities such as: roads, drainage, street lightening, water supply line, sewage line, fire fighting etc. Maintenance works executed by the Authority at the instance of the investor shall be paid for by the investor.

管理局/自由区管理方须负责维护如下设施：道路、排水、路灯、供水管线、排污管线、消防设施，等等。投资者向管理局提出维护工作，投资者须支付费用。

6. ENVIRONMENTAL PROTECTION

环境保护

A. Approved enterprise shall abide with applicable environmental pollution laws and regulations and shall ensure that pollution treatment facilities or other suitable devices are used to ensure that wastes and pollutants caused by their production processes are kept within tolerable limits as prescribed by applicable laws and regulations.

获批准企业应遵守适用的环境污染法律法规，并确保污染处理设施或其他使用设备得到使用，以保证其生产过程中产生的废弃物和污染物保持在适用的法律法规所规定的可接受范围内。

B. Waste management and pollution control plan shall be submitted to the Authority/Zone Management for approval before commencement of machine installation.

在开始安装机器前，须向管理局/自由区管理方递交废弃物管理和污染控制方案。

C. The Authority shall inspect and monitor the operations of anti-pollution devices and measures in a Zone in conjunction with relevant Government agencies and shall apply appropriate sanctions for breaches of applicable laws and regulations as provided by said laws and regulation.

管理局应与相关政府机构一同检查和监控自由区内防污染设备和措施的运行，并依上述法律法规规定，对违反适用法律法规进行适当制裁。

D. Effluent Limitation Guidelines:
限制排出物指引

| S/N 序号 | PARAMETER 参数 | LIMIT FOR DISCHARGE INTO SURFACE WATER 表层水体排放限制 | LIMIT FOR LAND APPLICATION 土壤排放限制 |
|-----------|--|---|---|
| 1 | Temperature 温度 | >40o within 15m of outfall 排水口 15 米内>40℃ | >40℃ |
| 2 | Colour (Lavibond Units) 颜色 (Lavibond 单位) | 7 | - |
| 3 | pH pH 值 | 6-9 | 6-9 |
| 4 | BOD 5 at 20% 20%五日生化需氧量 (BOD 5 20%) | 30 (30) | 50 (50) |
| 5 | Total suspended solids 总悬浮固体 | 30 | - |
| 6 | Total dissolved solids 总溶解固体 | 2000 | 2000 |
| 7 | Chloride (as Cl) 氯化物 (如 Cl) | 600 | 600 |
| 8 | Sulphate (as SO ₂) 硫酸盐 (如 SO ²) | 500 | 1000 |
| 9 | Sulphide (as S ₂) 硫化物 (如 S ₂) | 0.2 | - |
| 10 | Cyanide (as CN) 氰化物 (如 CN) | 0.1 | - |
| 11 | Detergents (LAS) 清洁剂 (LAS 合成洗涤剂) | 15 | 15 |
| 12 | Oil and Grease 油及油脂 | 10 | 20 (20) |
| 13 | Nitrate (as NO ₃) 硝酸盐 (如 NO ₃) | 20 | - |
| 14 | Phosphate (PO ₄) 磷酸盐 (PO ₄) | 5 | 10 |
| 15 | Arsenic (as As) 砷 (如 As) | 0.1 | - |
| 16 | Barium (as Ba) 钡 (如 Ba) | 5 | 5 |
| 17 | Tin (as Sn) 锡 (如 Sn) | 10 | 10 |
| 18 | Iron (Fe) | 20 | - |

| | | | |
|----|---|---------------------|---------------------|
| | 铁 (Fe) | | |
| 19 | Manganese (as Mn) 锰 (如 Mn) | 5 | - |
| 20 | Phenolic Compounds (as phenol) 酚类化合物 (如苯酚) | 0.2 | - |
| 21 | Chlorine (free) 氯 (游离) | 1.0 | - |
| 22 | Cadmium (trivalent and hexvalent) 镉 (三价和六价) | >1 | - |
| 23 | Copper 铜 | >1 | - |
| 24 | Lead 铅 | >1 | - |
| 25 | Mercury 汞 | 0.05 | - |
| 26 | Nickel 镍 | >1 | - |
| 27 | Selenium 硒 | >1 | - |
| 28 | Silver 银 | 0.1 | - |
| 29 | Zinc 锌 | >1 | - |
| 30 | Total Metals 总金属 | 3 | - |
| 31 | Calcium (as Ca ²) 钙 (如 Ca ²) | 200 | - |
| 32 | Magnesium (as Mg ²) 镁 (如 Mg ²) | 200 | - |
| 33 | Boron (as B) 硼 (如 B) | 5 | 5 |
| 34 | Alkyl Mercury Compounds 烷基汞化物 | Not detected 无检测 | Not detected 无检测 |
| 35 | Polychlorinated Biphenyl (PCBs) 多氯化联(二)苯 (PCBs) | 0.003 | 0.003 |
| 36 | Pesticides (Total) 杀虫剂 (总量) | > 0.01 | > 0.01 |
| 37 | Alpha emitters, uc/ml α 放射性核体, uc/ml | 10 ⁷ | - |
| 38 | Beta emitters, uc/ml β 放射性核体, uc/ml | 10 ⁴ | - |
| 39 | Coliform (daily average) 大肠杆菌 (日平均) | 40 MPN/100ml | 500MPN/100ml |
| 40 | Suspended Fibre 悬浮纤维 | - | - |

Note: Units in Milligramme Per litre (mg/l) unless otherwise stated

注: 除另有说明, 单位为毫克/升 (mg/L)

PART 11
第十一部分

**PHYSICAL PLANNING AND CONSTRUCTION PROCEDURES
AND REGULATIONS**
实体规划、建设程序及规章

Physical Planning and Construction Procedures and Regulations

实体规划、建设程序及规章

1. APPLICATION FOR LAND OR PRE-BUILT FACTORY SPACE

申请土地或预建厂房用地

An approved enterprise may apply to the Authority for land or factory space in the Zone to enable it undertake in the Zone the approved activity for which approval is granted by the Authority/Zone Management.

获批准企业可向管理局申请自由区内的土地或预建厂房用地，以在自由区内开展获管理局/自由区管理方批准的活动。

2. PAYMENT OF DEPOSIT FOR LEASE OF LAND OR PRE-BUILT FACTORY

支付土地或预建厂房用地定金

A. On submission of the application, the Licensee may be required to pay to the Authority/Zone Management such deposit as the Authority/Zone management may from time to time stipulate as consideration due for the lease being applied for.

递交申请书时，执照持有人可能需向管理局/自由区管理方交纳定金，该定金由管理局/自由区管理方根据租赁申请适时地制定。

B. The Authority shall on receipt of application for land or built-up factory space duly acknowledge receipt of same and shall within **7 days** of its acknowledgment of receipt of said application consider and allocate land or built-up factory space or otherwise as the case may be to the approved enterprises.

管理局在收到土地或预建厂房用地申请后，应告知收到该申请，并在告知收到该申请后 **7 日** 内，考虑并分配土地或预建厂房用地，或者其他可获批准的情况。

C. Where the Authority refuses the application or fails to allocate land or builtup factory space within fourteen working days or acknowledgment of receipt of the application or the applicant rejects the allocation within **7 days** of the notification of the allocation the Authority shall forthwith refund the deposit paid without any deduction and without interest.

管理局不接受申请、或在 **14 个工作日** 内无法分配土地或预建厂房用地、或没有告知已收到申请，或者申请人在收到管理局土地分配通知 **7 日** 内拒绝分配，管理局应立即全额退还定金，但无须支付利息。

3. FORFEITURE OF DEPOSIT FOR LEASE

租赁定金罚则

A. The deposit paid in respect of a lease for built-up factory space by an approved enterprises shall be applied towards the payment of rent for the built-up factory space as per the terms of the lease agreement provided the approved enterprises occupies the space within **3 months** of the date of the execution of the agreement.

获批准企业在协议执行后 **3 个月** 内占用场地，在其根据租赁合同规定的条款为预建厂房用地支付租金的情况下，可申请收回因租赁预建厂房用地而支付的定金。

B. Should the approved enterprise fail to occupy the leased build-up factory space within the period herein stipulated the deposit paid for the lease shall

be forfeited to the Authority without further ado and any further recourse to the Authority.

若获批准企业无法在此处规定的时间内占用已租赁的预建厂房用地，已支付的租赁定金应由管理局没收，不得再向管理局追索。

C. The deposit paid in respect of a lease for land by an approved enterprise shall be applied towards the payment of consideration for the lease of the land as per the terms of the lease agreement if the approved enterprise occupies the land and commences development of said property within **6 months** of the execution of the lease agreement.

获批准企业在租赁协议执行 **6 个月**内占用土地并开始发展该不动产，在根据租赁协议规定的条款支付土地租赁对价后，可申请收回因租赁土地而支付的定金。

D. Should the approved enterprise fail to occupy the leased land and commence its development within the time stipulated herein, the deposit paid shall be forfeited to the Authority without further ado and any further recourse to the Authority.

若获批准企业在此处规定的时间内无法占用已租赁的土地并启动其发展，已支付的定金应有管理局收回，且不得再向管理局求助和追索。

4. BUILDING PERMIT

建筑许可

A. Application for building permit shall be submitted to the Authority/Zone Management after the execution of the lease agreement and the Authority/Zone Management shall consider and grant building permit on such terms as it deems fit within **4 (Four)** working days of the receipt of the said application.

在租赁协议执行后，应向管理局/自由区管理方申请建筑许可，管理局/自由区管理方应在收到上述申请后 **4 日**内考虑并按其认为合适的条款颁发建筑许可。

B. The application shall be submitted together two copies of a building plan which may conform to the following:

递交申请时，须同时附上两份建筑设计副本，副本必须符合以下规定：

i. self designed factory buildings may one storey type or more,

自主设计的工厂建筑可为一层或多层，

ii. the design shall conform to Nigerian Building standards for factories,

设计须符合尼日利亚工厂建筑标准，

iii. area to be covered shall be between 50% 70% of the land leased,

覆盖面积应为租赁土地的 50%至 70%，

iv. buildings shall be at least 25 meters from the centre of the road to allow for packing and landscaping,

建筑应离道路中心至少 25 米，已保证封装和景观美化，

v. provide not more than two accesses to the premises,

为建筑物提供不多于两条的通道。

C. Any modification or correction required by the Authority/Zone Management shall be incorporated in the approved building plan and complied with by the applicant.

管理局/自由区管理方要求的任何修改，必须加入已批准的建筑计划之中，申请人须加以遵守。

D. Development of land leased to an approved enterprise by the Authority/Zone management shall be in accordance with the terms and conditions of the approved building permit issued by the Authority.

获批准企业开发由管理局/自由区管理方向其租赁的土地，必须遵循管理局批准并颁发的建筑许可中的条款和条件。

5. COMPLIANCE WITH BUILDING REGULATIONS 遵循建筑规章

A. Buildings and structures to be constructed by an approved enterprise shall be permanent structures built with fire resistant material in accordance with building, public health and fire regulations adopted by the Authority/Zone Management from time to time.

获批准企业建设的楼房或建筑，必须是带防火材料的永久性建筑，并符合管理局/自由区管理方适时采用的建筑、公共健康和防火等规章。

B. the Authority/Zone Management shall be notified before commencement of construction in order to check the setting-out of building(s)

必须在开始建设前告知管理局/自由区管理方，以检查建筑的启动。

C. During construction, the Authority/Zone Management's Engineers shall monitor construction activities with a view of ensuring quality and conformity with specifications.

为确保质量和符合各种规范，管理局/自由区管理方的工程师应在建设期间监控建设活动。

6. COMMENCEMENT OF DEVELOPMENT 启动开发

24. An approved enterprise that has secured a lease of land from the Authority/Zone Management shall commence development of its factory site within **three months** of the date of execution of the lease agreement.

从管理局/自由区管理方得到土地租赁的获批准企业，必须在租赁协议执行之日 **3** 个月内，开始开发其工厂场地。

25. On application, the Authority/Zone Management may grant an extension for a period not longer than **three months** on such terms and conditions as deemed fit.

管理局/自由区管理方可根据申请，依照合适的条款和条件，给予不多于 **3** 个月的延长期。

7. FAILURE TO COMMENCE DEVELOPMENT WITHIN STIPULATED TIME

在规定时间内无法启动开发

A. For leased land not used within the specified periods, the Authority will take over such land; rentals and infrastructure charge already paid shall not be subject to refund.

租赁的土地在特定的时间内未被使用，管理局将收回该土地；已支付的租金和基础设施费用不得退还。

B. However, if there are practical reasons that could justify delay in implementing the project, the investor shall apply for extension before the expiration of the deadline as in Article 8(B) above.

但是，如有实际原因以致合理延迟开展该计划，投资者可在上述第 8 条 B 款中的最终期限期满前申请延长期。

8. COMMENCEMENT OF OPERATIONS

开始运营

A. Approved Enterprise with land Lease:

租赁土地的获批准企业:

i. An approved enterprise that has secured a lease of land from the Authority/Zone Management shall commence operation within eighteen months of the date of execution of the lease agreement.

从管理局/自由区管理方得到土地租赁的获批准企业，应在租赁协议执行之日18个月内开始运营。

ii. On application, the Authority/Zone Management may grant an extension for a period not longer than six months on such terms and conditions as deemed fit.

管理局/自由区管理方可根据申请，依照合适的条款和条件，给予不多于6个月的延长期。

B. Approved Enterprise with Built-Up Factory Space:

租赁预建厂房用地的获批准企业

i. An approved enterprise that has secured a lease of built-up factory space from the Authority/Zone Management shall commence operations in the Zone within six months of the date of execution of the lease agreement.

获批准企业，从管理局/自由区管理方租赁到预建厂房用地，应在租赁协议执行之日6个月内在自由区开始运营。

ii. On application, the Authority/Zone Management may grant an extension for a period not longer than three months on such terms and conditions as deemed fit.

管理局/自由区管理方可根据申请，依照合适的条款和条件，给予不多于3个月的延长期。

9. FAILURE TO COMMENCE OPERATION WITHIN STIPULATED TIME

在规定时间内无法开始运营

A. Where an approved enterprise that has secured a lease of land for development of its factory site fails to commence operations in the Zone within **eighteen months** after the execution of the lease agreement or such other extension as the Authority/Zone Management may grant, the permit of the approved enterprise to carry on business in the Zone shall be revoked without further ado and any recourse to the Authority/Zone Management.

从管理局/自由区管理方得到土地租赁的获批准企业，在租赁合同执行 **18 个月** 或管理局/自由区管理方给予的延长期内，无法在自由区开始营运的，将吊销其在自由区内作为获批准企业的营业许可，且不得再向管理局/自由区管理方求助和追索。

B. Where an approved enterprise that has secured a lease of built-up factory space fails to commence operations in the Zone within **6 months** after the execution of the lease agreement or such other extension as the Authority may grant the permit of the approved enterprise to carry on business as an approved enterprise in the Zone shall be revoked forthwith without further ado and any recourse to the Authority/Zone Management.

从管理局/自由区管理方得到预建厂房土地租赁的获批准企业，在租赁合同执行 **6 个月** 或管理局/自由区管理方给予的延长期内，无法在自由区开始营运的，将立即吊销其在自由区内作为获批准企业的营业许可，且不得再向管理局/自由区管理方求助和追索。

10. APPLICATION FOR UTILITY INSPECTION

申请公共设施检查

Prior to commencement of installation of machinery, an approved enterprise shall apply for power, water supply and electrical inspection test. Connection of factory buildings to power, water supply, sewage lines, fire fighting system and telecommunication lines shall be at the approved rate. Thereafter, payments for facilities consumed will be paid for at rates prevailing. It is also at this stage that the waste management and pollution control plan is submitted for approval.

在开始机械安装前，获批准企业应申请电力、供水和电子检查测试。工厂与电力、供水、排污管线、消防系统和电子通信线路的连接应按批准的价格收费。此后，应按普遍价格收取消费性设备的费用。目前，废弃物管理和污染控制计划已递交并将得到批准。

11. PERMIT TO COMMENCE OPERATIONS

开始运营许可

A. An approved enterprise shall prior to the commencement of operations apply to the Authority for permit to commence operations. The Authority/Zone Management shall within **twenty four hours** of the receipt of the application complete inspection of the factory site to ensure compliance with relevant building, factory and public health laws and regulations and shall issue permit to commence operation if there be no breach of applicable laws and regulations within **twenty four hours** of completion of the inspection.

在开始运营前，获批准企业应向管理局申请开始运营许可。管理局/自由区管理方应在收到申请 **24 小时** 内完成对工厂场所的检查，以保证其符合建筑、工厂、公共健康的法律法规，若无违反适用法律法规，应在完成检查 **24 小时** 内颁发开始运营许可。

B. Where an approved enterprise has not complied with relevant regulations, the Authority shall in writing within **twenty four hours** after the completion of inspection notify the approved enterprise of the non compliance and direct that it be remedied within a stipulated period.

获批准企业没有遵守相关规章，管理局应在完成检查 24 小时内将该情况书面通知获批准企业，并指示其在规定的时间内改正。

C. On completion of required remedial action the approved enterprise shall invite the Authority/Zone Management for inspection and issuance of compliance certificate and the Authority shall within **twenty four hours** of receipt of the invitation inspect and issue a certificate of compliance if there be no breach on the part of the approved enterprise.

完成要求的改正措施后，获批准企业应要求管理局/自由区管理方进行检查并颁发符合性证书，管理局/自由区管理方应在收到该邀请后 24 小时内进行检查，如获批准企业没有违反规定，应颁发符合性证书。

12. ALTERATION, EXPANSION AND DEMOLITION OF BUILT-UP FACTORY SPACE

改变、扩展及拆除预建厂房用地

A. Investor wishing to alter, expand or demolish any part of the purchased factory must seek the prior approval of the Authority before carrying out such activity and cost involved shall be borne by the investor. In the event that an investor decides to disinvest before the expiration of the **15 years** payment period, the Authority shall take over the building at a negotiated and agreed cost and payment terms.

投资者要改变、扩展或拆除已购买工厂的任何部分，在开展此类活动前，必须得到管理局的事先批准，相关费用由投资者负担。若投资者在 **15 年** 支付期满之前撤资，管理局应在经协商并合意的费用和支付条款基础上收回建筑物。

B. Alteration of a building under rent/lease can only be carried out with the prior approval of the Authority at the investor's cost. The cost of rent for service buildings depends on the type of service to be rendered

出租/租赁情况下改变建筑物（用途），必须经管理局批准，由投资者承担费用。服务性建筑出租的费用由实施服务的类型决定。

13. SUB DEMISE OR DEMISE OF PROPRTY

不动产分转让或转让

No real property or any part thereof whether developed or not shall be subdemised or demised in any form in a Zone without the prior written approval of the Authority having been first sought and obtained.

没有首先寻求并得到管理局的事前书面批准，自由区内任何已开发或未开发的不动产或不动产的一部分，不得以任何形式分转让或转让。

14. GROUND RENT

场地租金

All investor in the Zone shall be required to pay applicable ground rent at the prevailing rate to the Authority calculated on monthly basis.

自由区内所有投资者必须以月份为基础，按普遍价格向管理局支付合理的场地租

DEFINITION OF TERMS

DEFINITION OF TERMS

术语的定义

In these regulations, the following words are used in place of the corresponding full terms set forth herein below:

Act means the Nigeria Export Processing Zones Act No. 63 1992

“法令”：指《1992年尼日利亚出口加工区法令》

Applicant means any Entity who has duly completed, signed and submitted an Application Form to the Authority.

“申请人”：指任何向管理局正确的完成、签署、提交一份申请表的实体。

Application Form means application for Free Zone registration.

“申请表”：指自由区注册的申请。

Approved Activity means any of the activities specified in the third schedule to the Nigeria Export Processing Zones Act No. 63 of 1992.

“许可活动”：指任何在《1992年尼日利亚出口加工区法令》附录三中所规定的活动。

Authorised Banks means banks licensed under BOFIA, 1991 and authorized to deal in foreign exchange in the customs territory of Nigeria.

“授权银行”：指依据1991年BCFIA法令许可，被授权在尼日利亚关税区内处理外汇事务的银行。

Authority means the Nigeria Export Processing Zones Authority established pursuant to the Nigeria Export Processing Zones Act No. 63 of 1992.

“管理局”：指根据《1992年尼日利亚出口加工区法令》而设立的尼日利亚出口加工区管理局。

Bank pay-In-Slip means the Custom Duty Receipt in as set out in the Regulations.

“银行进口税付税表”：指规定的海关关税收据。

CBN means Central bank of Nigeria

“CBN”：指尼日利亚中央银行。

Country of Origin in the case of a Foreign Entity means a jurisdiction other than the State and in the case of a Domestic Entity means the State

“原产国”：在外国实体的情况下指尼日利亚以外的司法辖区。在国内实体的情况下指尼日利亚本国。

Customs Bill of Entry means the form identified as the Single Goods Declaration (SGD) as contained in these Regulations.

“海关报关单”：指这些条例中包含的单一货物报关单的表格。

Customs Free Zone Guarantee means a bond or guarantee issued by a bank or other financial institution acceptable to the Free Zone Customs on behalf of a licensee on terms and in a form approved by the Authority.

“海关自贸区担保”：指由自贸区海关所接受的银行或其他金融机构为持照人以管理局认可的形式和条款开立的保函或担保。

Custom Territory means the Federal Republic of Nigeria excluding any area designated as a Free Zone,

“关税区”：指除任何被指定为自贸区以外的尼日利亚领土。

Employee means person who works in any capacity under the instructions of an Employer for Wages or a Salary.

“雇员”：指为了报酬或工资按照雇主的指示从事任何程度工作的人。

Enactment means a law of the State whether issued by the Federal Government or Local Government but excluding Circulars and Regulations of the Free Zone;

“法律”：指由联邦政府或地方政府颁布的法律，但自由区的函件和条例除外。

Expiry Date means the date specified on the Licence as the date upon which the Licence will expire.

“失效日期”：指在执照上注明的执照将失效的日期。

Exporter in relation to goods for exportation includes the shipper of the goods and any person performing, in the case of an aircraft, functions corresponding to those of shipper.

“出口商”：与货物的出口相关，包括货物的托运人和在空运的情况下起与托运人起同样作用的人。

External Account means an account opened for non-residents by banks licensed under BOFIA, 1991, or other legislations to operate in the customs territory of Nigeria. An external account is allowed solely for defraying statutory, operational, administrative and salary expenses of non-residents. It is funded only from the sale of foreign currencies for Naira, and cannot be funded with Naira from any other source without the CBN's approval.

“外部帐户”：指由BOFIA, 1991或其他法律许可在尼日利亚关税区营业的银行为非居民开设的帐户。外部帐户只能用作支付非居民的法定的、营业性、管理和薪水花费。

Free Zones mean Export Processing Zones, Border Free Zones, Free Trade Zones, Export

Processing Factories and Export Processing Farms established pursuant to the Nigeria Export Processing Zones Act No 63 of 1992.

“**自由区**”：指出口加工区、边境自由区、自由区、根据《1992年尼日利亚出口加工区法令》而设立的出口加工工厂和出口加工农场。

Free Zones Circular means notices or any periodic information from the Authority or any Zone Management.

“**自由区函件**”：指通知或管理局或任何自由区主管部门的定期发布的信息。

Free Zone Customs means a person being an officer of the Nigeria Customs Service within the Zone, a person acting on the instruction of any such officer or any person appointed by the Federal Government who for the time being is employed to carry out all functions related to Customs in the Free Zones.

“**自由区海关人员**”：指在区内尼日利亚海关中担任官员的人员，根据此类官员或由联邦政府任命临时被雇用以履行与自由区内海关相关的所有职能的人员的指示而行为的人员。

Free Zone Immigration means a person being an officer of the Nigeria Immigration Service within the Zone, a person acting on the instruction of any such officer or any person appointed by the Federal Government who for the time being is employed to carry out all functions related to immigration in the Free Zones.

“**自由区移民人员**”：指在区内尼日利亚移民局中担任官员的人员，根据此类官员或由联邦政府任命临时被雇用以履行与自由区内移民相关的所有职能的人员的指示而行为的人员。

Import Duty means customs duties chargeable on imports.

“**进口税**”：指对进口货物征收的海关税。

Importer means in relation to any goods at anytime between their importation and the time when they are cleared, any owner or other person for the time being possessed of, or beneficially interested in the goods.

“**进口商**”：指任何与货物在进口至清关期间有关联的货主或是其他当时对货物的占有人或货物的权益人。

Lease Agreement means the lease agreement to be entered into by the Applicant or Licence Holder as the case may be;

“**租赁协议**”：指申请者或执照持有人可能会签订的租赁协议。

Licence means the licence issued or to be issued by the Authority to a Licensee

“**执照**”：指管理局向持照人颁发或将颁发的执照。

Licensee means the holder of a valid and current licence;

“**持照人**”：指当前有效执照的持有人。

Minister means the Federal Minister charged with the responsibility for Commerce

“**部长**”：指担负商务职责的联邦部长。

NAHCO means Nigerian Aviation handling Company

“**NAHCO**”：指尼日利亚航空处理公司。

NCS means Nigeria Customs Service

“**NCS**”：指尼日利亚海关。

NIS means Nigeria Immigration Service

“**NIS**”：指尼日利亚移民局。

NPA means the Nigerian Ports Authority

“**NPA**”：指尼日利亚港口管理局。

Non-Resident means any person who is resident outside the customs territory of Nigeria (eg. expatriate staff in a Free Zone); or any business enterprise or institution registered or incorporated from outside the customs territory of Nigeria, e.g. Approved Enterprises and licensed bank in Nigeria's Free Zones.

“**非居民**”：指任何在尼日利亚关税区外居住的人（比如自由区中的外国员工）；或是在尼日利亚关税区之外注册或成立的商业企业或机构，比如尼日利亚自由区中被批准的企业和被许可的银行。

Order means an Order issued by the Minister pursuant to Section 24 (2) of the Act

“**命令**”：指部长依据法令24条（2）款的规定发布的命令。

Regulations mean the rules and regulations issued by the Authority/Zone Management pursuant to this Act.

“**规章**”：指由管理局/自由区管理部门依据本法令颁布的法规和规定。

Resident means a citizen of Nigeria or a person granted permission to reside permanently in Nigeria or a business enterprises or institution registered or incorporated and operating in the customs territory of Nigeria

“居民”：指尼日利亚公民、被许可在尼日利亚永久居住的人、在尼日利亚关税区中注册或成立和运营的商业企业或机构。

Resident Account means any account opened for a resident or a temporary visitor to Nigeria by Banks licensed under BOFIA to operate in the customs territory of Nigeria.

“居民账户”：指由居民或者临时访问者在由BOFIA注册在尼日利亚关税区中营业的银行开设的账户。

Salary means wages set and paid on a monthly basis.

“薪水”：指按月支付的报酬。

State means the Federal Republic of Nigeria.

“国家”：指尼日利亚联邦共和国。

Terminal Operator means the authorised operators of the terminals at the seaports.

“码头运营商”：指港口码头被授权的经营商。

US \$ means the currency of the United States of America.

“美元”：指美国的货币单位。

Wages means remuneration or earnings capable of being expressed in terms of money and fixed by virtue of a contract by an employer to a worker for work done or to be done or services rendered or to be rendered.

“工资”：指以金钱的形式表示并由雇用合同约定，由雇主向劳工为已完成或将完成的工作或已提供或将提供的服务而支付的酬金或收入。

Work Period means a period during which an employee places his energy or time at the disposal of an Employer

“工时”：指雇员将其精力和时间由雇主支配的期间。