

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

C.16

**CERTIFICATE OF VALUE**I, **M. JAMES - ADMIN MANAGER**of **CAYLEY CHEMICAL CORPORATION, 10 MANOR PARK, MACKENZIE WAY, CHELTENHAM, GL51 9TX. UK**\*Manufacturers/Suppliers/Exporters of the goods enumerated in this invoice amounting to **GBP 43,000.00**

hereby declare that I have the authority to make and sign this certificate on behalf of the aforesaid

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

(1) That this invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.

(2) That no different invoice of the goods mentioned in the said invoice has been or will be furnished to anyone.

(3) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by anyone on behalf of either of them either by way of discount, rebate, compensation or in any manner whatever other than as fully shown on this invoice.

**CERTIFICATE OF ORIGIN**

(1) That all the goods mentioned in this invoice have been wholly produced or manufactured in

**UNITED KINGDOM**

(2) That all the goods mentioned in this invoice have been either wholly or partially produced or manufactured in

(3) That as regards those goods only partially produced or manufactured,

(a) the final process or processes of manufacture have been performed in

(b) the expenditure in material produced and/or labour performed in ..... calculated subject to qualifications hereunder, in the case of all such goods is not less than 25 per cent of the factory or works costs of all such goods in their finished state. \*See note below.

(4) That in the calculation of such proportion of material produced and/or labour performed none of the following items has been included or considered:-

Manufacturer's profit, or remuneration of any trader, agent, broker or other person dealing in the goods in their finished condition; royalties; cost of outside packages; or any cost of packing the goods therein; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

Dated at **CHELTENHAM** this **1st** day of **JANUARY** **2018**

(Signature) ..... (Signature of Witness) .....

Note: (1) The person making the declaration should be the principal or manager, chief clerk, secretary, or responsible employee.

(2) The place or country of origin of imports is that in which the goods were produced or manufactured and, in the case of partly manufactured goods, the place or country in which any final operation, has altered to any appreciable extent the character, composition and value of goods imported into that country.

(3) In the case of goods which have at some stage entered into the commerce of, or undergone a process of manufacture in a foreign country, only that labour and material which are expected in or added to the goods after their return to the exporting territory, shall be regarded as the produce or manufacture of the territory in calculating the proportion of labour and material in the factory or works cost of the finished article.

(4) \*Delete the inapplicable.

Enumerate the following charges and state whether each amount has been included in or excluded from the above selling price to purchaser:-	Amount in currency of exporting country		State if included in above selling price to purchaser
(1) Cartage to rail and/or docks .....	2000.00	GBP	
(2) Inland freight (rail or canal) and other charges to the dock area, including inland insurance .....			
(3) Labour in packing the goods into outside packages .....			
(4) Value of outside packages .....			
(5) If the goods are subject to any charge by way of royalties .....			
(6) OCEAN FREIGHT .....			
(7) OCEAN INSURANCE .....			
(8) Commission, establishment and other charges of a like nature .....			
(9) Other costs, dues, charges and expenses incidental to the delivery of the articles .....			
State full particulars of Royalties below:-			

CHELTENHAM, UK. 01-01-2018

\*INVOICE of

(Place and Date)

consigned

by CAYLEY CHEMICAL CORPORATION

of 10 MANOR PARK, MACKENZIE WAY  
CHELTENHAM, GLOS, GL51 9TX. UK

to ABC, NIGERIA LIMITED

of LAGOS, NIGERIA

\* State here  
general  
nature or  
class of  
goods.

to be shipped per SHIP NAME

Order Number ..... 12345 .....

Country of Origin	Marks and numbers on packages	Quantity and description of goods	Selling price to purchaser	
			@	Amount
UK	PRODUCT LAGOS NIGERIA	PHARMACEUTICAL RAW MATERIALS:		GBP
		1 MIXED FCL		
		CRESYLIC ACID GRADE 180X 40 X 210 KG DRUMS, FOB UK		16,800.00
		CRESYLIC CREOSOTE 40/45 24 X 200 KG DRUMS, FOB UK		14,400.00
		CASTOR OIL NO. 1, 12 X 200 KG DRUMS, FOB UK		6,000.00
		DI CHLORO METAXYLENOL 20 X 25 KG KEGS, FOB UK		4,500.00
		TOTAL FOB LIVERPOOL, UK		41,700.00
		SEAFREIGHT TO TINCAN ISLAND, LAGOS NIGERIA		2,000.00
		CFR TINCAN ISLAND, LAGOS NIGERIA		43,700.00
		FORM 'M' APPLIC. NUMBER : FORM 'M' NO. : .....		
		'WE DECLARE THAT THE EXPORTER IS THE SUPPLIER OF THE GOODS AND IS NOT IN ANYWAY ASSOCIATED WITH THE IMPORTER.'		
		CONTAINER NO. ....		
		EXAMPLE		