

FEDERATION OF NIGERIA
 Combined Form of Certificate of Value and of Origin and Invoice for
 Goods Exported to the Federation of Nigeria.

Swansea 5th January 2000
 (Place and Date) **consigned**

(1) State here general nature or class of goods.
 (2) Full name and address of manufacturer, supplier or exporter.
 (3) Full name of business and address (not P.O. Box or Private Mail Bag) of the importer.

INVOICE of (1) Hand Tools
 by (2) FORMWISE EXPORT Limited 15 The Promenade
 Swansea West Glamorgan SA1 6EN, UNITED KINGDOM
 to (3) Fenner Elektronik AG Data Systems Gewerbestrasse
 Dusseldorf 4450 Germany
 to be shipped per Trailer
 Order Number PO12345 ET AL.....

Country of Origin.	Marks and numbers on packages.	Quantity and description of goods.	Selling price to purchaser.	
			@	Amount.
EEC UK		1 tons Order/Invoice No. Dusseldorf via Calais 1 to 4 Engineers and Gardening Hand Tools marks and / or descriptions if letter of credit specifies longer than normal description. Line below will move according to number of additional lines added. Prints on all docs. GOODS AS PER ATTACHED Freight Documentation	USD	GBP ----- 743.34 123.45 35.00
NINE HUNDRED AND ONE US DOLLARS SEVENTY NINE CENTS			USD	901.79

Enumerate the following charges and state whether each amount has been included or excluded from the above selling price to the purchaser:-

	Amount in currency of exporting country.	State if included in 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			(5)If the goods are subject to any charges by way of Royalties		
(2)Inland freight (rail or canal) and other charges to the dock area including inland insurances	20.00	Y	(6)OCEAN FREIGHT	123.45	Y
(3)Labour in packing the goods into outside containers	2.00	Y	(7)OCEAN INSURANCE		
(4)Value of outside packages	5.00	Y	(8)Commission, establishment and other charges of a like nature		
			(9)Other costs, dues and expenses incidental of the delivery of the articles		

State full particulars of royalties below:-

I, STUART LAW (1) COMPANY SECRETARY (2) of FORMWISE EXPORT Limited
 of (3) Swansea ~~manufacturers~~ ~~suppliers~~ ~~exporters~~ of the goods enumerated in this Invoice amounting to **USD 901.79**

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 do hereby certify as follows:-

- 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.
 - That no different invoice of the goods mentioned in the said invoice has been or will be furnished to anyone.
 - That no arrangements 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.
- ORIGIN United Kingdom
- That all the goods mentioned in this invoice have been wholly produced or manufactured in United Kingdom
 - That all the goods mentioned in this invoice have been either wholly or partially produced or manufactured in
 - 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 cost of all such goods in their furnished state. *(See note below.)
- That in the calculation of such proportion of material produced and/or labour performed none of the following items has been included or considered:-
 Manufacturer's profit, or remuneration of any trader, agent, broker or other person dealing in the goods in their finished condition; royalties; cost of outside packages, or any cost of packing the goods thereinto; any cost of conveying insuring, or shipping the goods subsequent to their manufacture.

Dated at Swansea this 5th day of January 2000.

Signature..... Signature of Witness.....

(1) Here insert Manager, Chief Clerk, or as the case may be. (2) Here insert name of firm or company. (3) Here insert name of city or country.
 NOTE. 1 The person making the declaration should be the principle or a manager, chief clerk, secretary, or responsible employee.
 2 The place or country of origin of imports is that in which the goods were produced or manufactured and, in the case of partly manufactured goods, the place or country in which any final operation, has altered to any appreciable extent the character, composition and value of goods imported into that country.
 3 In the case of goods which have at some stage entered into the commerce or, 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