

*Extraordinary*



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**NIGERIAN MARITIME ADMINISTRATION AND SAFETY AGENCY  
ACT, 2007**

**MARINE ENVIRONMENT (SEA PROTECTION LEVY)  
REGULATIONS, 2012**



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## NIGERIAN MARITIME ADMINISTRATION AND SAFETY AGENCY

ACT, 2007

MARINE ENVIRONMENT (SEA PROTECTION LEVY)  
REGULATIONS, 2012

[ 8th day of June, 2012]	Commencement.
<p><b>In exercise of the powers conferred upon it by sections 22 and 51 of the Nigerian Maritime Administration and Safety Agency Act, 2007 and all other powers enabling it in that behalf, the NIGERIAN MARITIME ADMINISTRATION AND SAFETY AGENCY hereby makes the following Regulations :</b></p>	
<p>1. The objective of these Regulations is to impose levies on all commercially operating vessels of 100GT and above in Nigerian waters and also on oil installations and pipelines.</p>	Objective.
<p>2.-(1) The Marine Environment (Sea Protection) Levy shall be paid by all commercially operated vessel of-</p> <p>(a) 100 gross tonnes and above; and</p> <p>(b) not less than 24 metres in length,</p> <p>entering a port, terminal, jetty or utilising an offshore installation in Nigeria or otherwise in Nigerian waters.</p> <p>(2) These regulations shall not apply to a ship that is-</p> <p>(a) laid up;</p> <p>(b) a pleasure craft;</p> <p>(c) not moving under own power; or</p> <p>(d) an exempt ship.</p>	Application.
<p>3.-(1) Where a ship:</p> <p>(a) belongs to the government of Nigeria or any constituent state thereof, or the government of any other country and is not engaged in commercial service;</p> <p>(b) is exercising the right of innocent passage;</p> <p>(c) having entered and left a port or place in the country to;</p> <p>(i) disembark a person for urgent medical treatment;</p> <p>(ii) obtain urgently required medical treatment for a person on board; or</p> <p>(iii) seek shelter due to stress of weather or force majeure; the ship, for the purposes of this Regulation, is an exempt ship.</p>	Exempt Ship.
<p>4.-(1) The Nigerian Maritime Administration and Safety Agency (in these Regulations referred to as "the Agency") may, by instrument in writing, appoint a</p>	Delegation and Issue of

<p>person with all or any of its powers and functions under these Regulations, except the power to delegate and those powers and functions may be exercised and performed by the appointed person in relation to the matters specified in the instrument.</p> <p>(2) The Agency or any person duly appointed on its behalf, when receiving any payment under these Regulations shall issue a certificate stating that the subject vessel has paid the rate of levy in accordance with the provisions of these Regulations.</p> <p>(3) The certificate issued under sub-regulation (2) of this regulation is subject to inspection by duly authorised officers of the Agency or any appointed person, boarding the vessel on arrival, departure or during the vessel's visit to a Nigerian port, terminal, jetty or offshore installation.</p>	<p>Certificate by Agency.</p>
<p>5.-(1) Where a foreign ship to which these Regulations apply calls at a port, terminal, jetty or utilises an offshore installation in Nigeria, it shall pay a sea protection levy on a per-call basis, if it has on board not less than 10tons of oil in bulk.</p> <p>(2) For foreign ships on commercial service that do not call at the ports but are otherwise trading in Nigerian waters, a sea protection levy shall apply as follows-</p> <p>(a) in the case of oil tankers, every loading or discharge operation shall qualify as a call for the purposes of these Regulations;</p> <p>(b) in the case of service vessels, every week of hire shall be considered to be a call ;</p> <p>(c) where there is otherwise no evidence of a call as described in paragraph (a) or (b) of this sub-regulation, a flat rate shall be imposed and payable in accordance with the Schedule to these Regulations.</p> <p>(3) The sea protection levy shall be paid on an annual basis in respect of a ship that is registered in Nigeria under the Merchant Shipping Act within the first month of the start of the calendar year.</p> <p>(4) The sea protection levy will be imposed and be payable on the first day of April in each year, by the owner of any of the following- potential oil polluters as follows-</p> <p>(a) an offshore oil installation that is producing, processing, storing or transferring oil ;</p> <p>(b) an offshore oil installation used or constructed for the purposes of exploring for oil; and</p> <p>(c) an oil pipeline in use or otherwise.</p>	<p>Imposition of Levy.</p>
<p>6.-(1) The rate of levy for a ship shall be at such rate per ton of the tonnage of a ship as in the schedule to these Regulations and in the case of a pipeline, it shall be at such rate per cubic metre of volume of pipeline extending from the high water mark ashore to its termination point offshore.</p> <p>(2) In calculating the rate payable for ships, the following terms shall apply -</p> <p>(a) ships that are not carrying oil or noxious liquid substances in bulk as</p>	<p>Rate of Levy.</p>

<p>cargo shall pay a levy based on the gross tonnage of the vessel;</p> <p>(b) ships that are carrying oil or noxious liquid substances in bulk as cargo shall pay a levy based on the deadweight tonnage of the ships;</p> <p>(c) offshore Installations that store, process, deliver or receive oil or noxious liquid substances shall pay a levy based on the storage capacity of the offshore installation; and</p> <p>(d) pipelines that transport oil or noxious liquid substances to or from an offshore installation, offshore terminal or loading buoy shall pay a levy based on the volume of the pipeline from the high water mark to its termination point offshore.</p> <p>(3) For the purposes of sub-regulation (1) of this regulation, the amount of the levy is the amount set forth in the Schedule to these Regulations.</p> <p>(4) The rates and amounts stated in the Schedule as applicable to ships, installations and pipelines shall be reviewed from time to time by the Agency with prior approval from the Minister provided that such reviews shall not be before the expiration of a period of two years from the date of the last review or rate prescription.</p>	
<p>7.-(1) Where a levy in respect of a ship becomes payable because the ship has called at a port or place in the country or has otherwise been engaged in commercial service within Nigerian waters within the meaning of regulation 5 (2) of these Regulations, the levy shall be paid before the ship departs the port, place or location within Nigerian waters where it has been engaged.</p> <p>(2) Where a levy is payable in respect of a ship registered in Nigeria within the meaning of regulation 5 (3) and (4) of these Regulations, the annual levy shall be paid by the owner, master or ship's agent or the operator of the installation or pipeline within fourteen days of the debit note at the commencement of each calendar year.</p> <p>(3) Payment of the levy may be made by-</p> <p>(a) certified cheque made out to the Agency;</p> <p>(b) telegraphic transfer direct to the Agency; and</p> <p>(c) any other means approved by the Agency in writing.</p> <p>(4) A certificate of clearance, where applicable, shall only be issued after the payment of Levy.</p>	<p>Time and Method of Payment of Levy.</p>
<p>8.-(1) The owner and master, offshore installation manager or pipeline operations manager, as may be applicable, are liable to pay the levy when due in respect of a ship, offshore installation or pipeline as applicable.</p> <p>(2) The ship's agent or charterer of a ship who has paid the Sea Protection Levy in respect of a ship may, out of any money received on account of the ship or belonging to the owner of the ship, retain an amount that is not more than the Levy paid.</p>	<p>Liability to Pay Levy.</p>
<p>9. Any ship in default of payment of the Sea Protection Levy may be detained by a duly appointed officer of the Agency at any port or jetty in Nigeria until the</p>	<p>Detention of Ship.</p>

Levy is paid.	
<p>10.-(1) The levy payable in respect of a ship, offshore installation or pipeline, may be recovered in court by bringing legal action against the ship, its owner or master, offshore installation manager or pipeline operations manager, in the name of the Agency.</p> <p>(2) The court may, in addition to any other power it may have to compel payment, direct that the amount unpaid be levied by distress or by the sale of the ship, offshore installation or pipeline or the equipment of the ship as the case requires.</p>	Recovery of Levy.
<p>11. In these Regulations-</p> <p>"Act" means the Nigerian Maritime Administration and Safety Agency Act 2007;</p> <p>"Agency" means Nigerian Maritime Administration and Safety Agency;</p> <p>"<i>exempt ship</i>" means a ship referred to in regulation 3 of these Regulations;</p> <p>"<i>foreign ship</i>" means a ship registered in a registry other than the Nigerian Ship Registry;</p> <p>"GT" means gross registered tonnage;</p> <p>"<i>laid up</i>" means a ship that is moored or at anchor in a harbour and not engaged in the ordinary commercial employment of a merchant ship, including the loading and unloading of passengers or cargo;</p> <p>"levy" means the Marine Environment (Sea Protection) Levy;</p> <p>"<i>Nigerian waters</i>" means Nigerian territorial waters or exclusive economic zone;</p> <p>"<i>Nigerian registered ship</i>" means a ship registered in the Nigerian Register of Ships;</p> <p>"<i>person</i>" means any individual or partnership or any public or private body, whether corporate or not, including a State or any of its constituent subdivisions;</p> <p>"<i>place</i>" means an area other than a port where a ship may berth or anchor;</p> <p>"<i>pleasure craft</i>" has the same meaning as in the Merchant Shipping Act;</p> <p>"<i>port</i>" means a declared port, or a port as defined under the Nigerian Ports Authority Act;</p> <p>"<i>offshore installation</i>" means any mobile or fixed drilling or production platform or any other platform used in connection with the exploration, exploitation or associated offshore processing of sea bed mineral resources ;</p>	Interpretation.
<p>12. These Regulations may be cited as the Marine Environment (Sea Protection Citation. Levy) Regulations, 2012.</p>	Citation.

**SCHEDULE**

(Regulation 6)

The Marine Environment (Sea Protection) Levy is imposed as follows:

- (1) For a Foreign-Registered Ship the rate of the Marine Environment (Sea Protection)

Levy is as follows:

<i>Gross Tonnage of the Ship</i>	<i>Levy Per Gross Tonne Per Call</i>
From 100-1000 GT	\$ 1.25 / GT
From 1,001-10,000 GT	\$ 1.00 / GT
From 10,001 to 100,000	\$ 0.75 / GT
GT From 100,001 GT and above	\$ 0.50 / GT

- (2) For a Nigerian Registered ship, the rate of the Marine Environment (Sea Protection)

Levy is as follows:

<i>Gross Tonnage of the Ship</i>	<i>Levy Per Gross Tonne Per Annum</i>
From 100-1000 GT	Naira 500.00
From 1,001-10,000GT	Naira 350.00
From 10,001 - 100,000GT	Naira 300.00
From 100,001GT and above	Naira 250.00

- (3) The rate of levy payable by an offshore installation and oil pipeline shall be-

- (a) in the case of an offshore oil installation that is producing, processing, storing, or transferring oil, including buoys used for the loading and for receiving of oil, N15,000,000.00 (fifteen Million naira) per annum;
- (b) in the case of an offshore oil installation used or constructed for the purposes of exploring for oil, N10,000,000.00 (ten million naira) for each oil well drilled by that installation;
- (c) in the case of an oil pipeline, N1,500.00 (one thousand five hundred naira) per cubic metre of pipeline volume from the high water mark to the termination point offshore.

MADE at Lagos this 8th day of June, 2012.

**ZIAKEDEPATRICKAKPOBOLOKEMI**

Director-General

Nigerian Maritime Administration and Safety Agency

EXPLANATORYNOTE

(This note does not form part of these Regulations but is intended to explain their purports)

These Regulations impose levies on all commercially operating vessels of 100GT and above in Nigerian waters and on oil installations and pipelines.