

**COPYRIGHT ACT**  
**(Cap C28, Laws of the Federation of Nigeria 2004)**

**COPYRIGHT (LEVY ON MATERIALS) ORDER, 2012**

**Commencement:**

In pursuance of the powers conferred by section 40 (2) of the Copyright Act Cap C28 Laws of the Federation of Nigeria 2004 and all other powers enabling me in that behalf, I, **Mohammed Bello Adoke, SAN**, Honourable Attorney General of the Federation and Minister of Justice, hereby make the following Order.

**1. Prescription of Levies**

- (1) The Levy payable under section 40(1) of the Copyright Act on materials used or capable of being used for the infringement of copyright shall be as provided for in the schedule to this Order.
- (2) The levy payable under this Order, shall be paid;
  - (a) in the case of materials imported into the country, at the point of entry, by the importer; or
  - (b) in the case of materials manufactured or produced or assembled in Nigeria, at the point of manufacture, production or assembly, by the manufacturer, producer or person responsible for the assembling.
- (3) The levies payable under this Order shall be paid into the Account of the Nigerian Copyright Commission set up specifically for the purpose of the levy pursuant to section 40 (3) of the Copyright Act.
- (4) Notwithstanding the provisions in the schedule to this Order, the Commission, with the prior approval of the Minister may, from time to time, vary the list of materials or the levy payable on any materials.

**2. Exemption from payment of levy**

- (1) The levy payable under this Order shall not apply to;
  - (a) Materials manufactured in Nigeria for purposes of export;
  - (b) Institutions that represent persons with disability as may be approved by the Minister; or
  - (c) Other materials which the Minister may exempt by a notice published in the Official gazette of the Federal Government from time to time.
- (2) A person shall be exempted from the payment of any levy stipulated in the Schedule hereto where he produces a certificate of exemption given under the hand of the Minister.
- (3) The Minister may, from time to time, stipulate the conditions and fees to be paid for the issuance of an exemption certificate under this section.

**3. Record keeping by Manufacturers and Importers**

- (1) All persons engaged in the manufacture, assembling or importation of any material for which a levy has been prescribed in the Schedule to this order shall, (for the purpose of complying with

the requirements of this Order), keep such books and make periodic returns as may be required by the Nigerian Copyright Commission.

- (2) Such records referred to in sub-paragraph (1) above shall be made available for inspection by Copyright Inspectors of the Nigerian Copyright Commission or any other person authorized by the Commission, at any time.
- (3) All persons engaged in the manufacture, assembling or importation of any material for which a levy has been prescribed in the Schedule to this order shall grant access to Copyright Inspectors to carry out inspection of their premises.

#### **4. Distribution of proceeds of levies paid**

- (1) The Nigerian Copyright Commission, with the prior approval of the Minister, shall distribute the levies collected in furtherance of this Order as follows:
  - (a) Ten (10 %) percent for promotion of creativity;
  - (b) Twenty (20%) percent for anti-piracy programme of the Nigerian Copyright Commission;
  - (c) Ten (10 %) percent for administrative purposes to be shared equally among all government agencies involved in the implementation of this Order.
  - (d) The remaining sixty (60%) percent, after the distribution referred to in sub-paragraphs (1) (a) (b) & (c) of this paragraph, shall be distributed equally among all approved collecting societies.
- (2) A special fund may be created in respect of distribution in sub-paragraph (1) (a) of this paragraph, which fund shall be managed by a joint committee of the Nigerian Copyright Commission and representatives of the creative industries to be appointed by the Honourable Minister.
- (3) The funds allocated to the collecting societies in line with sub-paragraphs (1) (d) of this paragraph, shall be distributed to members of such societies in accordance with established rules of royalty distribution adopted by the society in accordance with the provisions of the collecting societies regulations for the time being in force.

#### **5. Confiscation and Sealing of Premises**

Where no exemption has been granted as in paragraph 4(1) above, the Commission may confiscate any consignment of material for which levy is prescribed, but has not been paid by the manufacturer, or importer, and where it deems necessary, seal up any premises used for the purpose of manufacturing or assembling such materials, or any premises used for the storage of such materials imported into the country pending the payment of the prescribed levy.

#### **6. Citation**

This Order may be cited as the Copyright (Levy on Materials) Order 2012

## SCHEDULE

S/N	STORAGE MEDIA	LEVY
1.	Audio- Cassette	3%
2.	Mini Disc	3%
3.	Hi-MD	3%
4.	CDs	3%
5.	DVDs	3%
6.	Videocassettes	3%
7.	Blu-Ray	3%
8.	SD memory Card	3%
9.	USB Flash Drive	3%
10.	I-Pod	3%
11.	Photocopying papers	2%

S/N	EQUIPMENTS/DEVICES	LEVY
1.	Digital Jukebox	2%
2.	MP3 Player	2%
3.	Mobile Phones	2%
4.	Photocopying machine	1%
5.	CD recorders	2%
6.	DVD recorders	2%
7.	Blu ray recorders	2%
8.	Computer external hard drive	2%
9.	Analogue audio recorders	2%
10.	Analogue video recorders	2%
11.	Personal Computers	2%
12.	Printing Plates	2%
13.	Printers/Printing Machines	1%
14.	Radio/TV Sets enabling recording	2%
15.	Camcorders	2%
16.	Decoders/signal receivers	2%

The percentage in the schedule above shall apply in the case of:

- (a) imported materials, to the totality of cost, insurance and freight (CIF);
- (b) materials manufactured, produced or assembled in the country, to the ex-factory cost.

**Dated this**

**day of**

**2012**

**Mohammed Bello Adoke, SAN**

**Honourable Attorney General of the Federation and Minister of Justice.**

### Explanatory Note

(This note does not form part of the above Order but is intended to explain its purpose)

This Order provides for the levy of materials used or capable of being used to infringe copyright in a work in line with the provisions of Section 40 of the Copyright Act, Cap C28 Laws of the Federation of Nigeria, 2004