



## **NIGERIA CUSTOMS SERVICE**

# **STANDARD OPERATING PROCEDURE (SOP)**

### ***Vision:***

*To build a proactive, productive and proficient service that is reliable and consistent with set objectives.*

### ***Mission:***

**To boost revenue, enforce security and facilitate trade in line with government fiscal policies.**

# NIGERIA CUSTOMS SERVICE: STANDARD OPERATING PROCEDURE (SOP)

## Contents

Introduction .....	3
Enabling Laws.....	3
Vision and Mission.....	4
Mandate.....	5
Mandatory Documents.....	5
o General Documents.....	5
o Obtaining Tax Identification Number .....	6
➤ Relevant Certificates and Permits, Concession, Waivers, Licenses.....	6
➤ Electronic Form M.....	7
➤ Electronic Manifest .....	7
➤ Electronic Bill Of Lading (BOL) .....	7
➤ Electronic Pre-Arrival Assessment Report (PAAR).....	8
Electronic Single Goods Declaration (SGD) (Import or Export) .....	9
Electronic EXIT of SGDs from Customs Authorized Terminals.....	15
Importation without Form M.....	15
Gate Control.....	16
Search after Exit Gate Release.....	16
Delay Resulting from Documentary/Physical Examination query .....	17
Sample Examination Status Sheet Information.....	17
Transit Traffic.....	18
Procedure for Export.....	18
Glossary.....	22

## **Introduction**

The Customs & Excise Management Act (CEMA) Cap 45, Law of the Federation of Nigeria, 2004 vests Legal Authority in the Nigeria Customs Service to act on behalf of the Federal Government of Nigeria in all Customs matters. This is supported by various supplementary legislations, including:

- Customs and Excise (Special Panel and other Provisions) Cap 45, Law of the Federation of Nigeria, 2004;
- Customs Duties (Dumped and Subsidized Goods) Act Cap 87 Laws of the Federation of Nigeria;
- Nigeria Pre-shipment Inspection Decree No. 36 of November, 1979 further amended by Decree No. 11 of 19th April, 1996;
- Decree No. 45 of 1st June, 1992 as amended by Decree No, 77 of 29th August, 1993;
- Customs and Excise Management (Amendment) Act No. 20 of 2003; and
- Constitution of the Federal Republic of Nigeria.

The law relating to Customs is contained in the Customs & Excise Management Act (CEMA) Cap 45, Law of the Federation of Nigeria, 2004 and the Customs and Excise Agents (Licensing) Regulations 1968 (Legal Notice 95/1968 as amended). At its coming into being in 1891, Nigeria Customs Service was saddled with the responsibilities of revenue collection, accounting for same and anti smuggling activities. Today trade facilitation has become a fundamental role, progressively seen by government as an important element of economic policy, with Customs having a unique position within the hub of the international supply chain of goods and services. Consequently, one of the challenges to Nigeria Customs Service is the proactive management of the seeming contradictory role of ensuring improvements in speedy delivery of services, while maintaining systematic and effective intervention controls, necessary to meet the demands of complex and growing international trade, characterized in recent times by economic crime, money laundering, menace of terrorism, threatening weapons of mass destruction, violation of intellectual property rights, and dumping of toxic and hazardous substances. It is apparent therefore, that Nigeria Customs Service that has for long been a steward of the nation's trade and border management is not only under pressure like never before, but now has an enlarged role to perform at the highest levels, to facilitate legitimate trade in a global environment harboring a litany of threats. Nigeria Customs Service has the mission to provide services in ways that maximize efficiency and promote trade competitiveness wherein declarations are promptly processed.

## **Nigeria Customs Service Statutory Functions**

Customs generally plays a pivotal role in the economic life of any country. There is hardly any sector of the economy that is not directly or indirectly affected by the activities of Customs. The functions of the Nigeria Customs Service include, but not limited to the following:

- Collection of Revenue (Import /Excise Duties & other Taxes /Levies) and accounting for same;
- Anti-Smuggling activities;
- Security functions;
- Generating statistics for planning and Budgetary purposes;
  
- Monitoring Foreign Exchange utilization etc;
- Engaging in Research, Planning and Enforcement of Fiscal Policies of Government;
- Manifest processing;
- Licensing and registration of Customs Agents;
- Registration and designation of collecting banks; and
- Working in collaboration with other government agencies in all approved ports and border stations
- Facilitation of legitimate trade
- Monitoring and facilitating Export Commodity Trade
- Monitoring and facilitating fiscalisation and de-fiscalisation process for crude oil and liquefied natural gas (LNG).

### **Vision**

To boost revenue, enforce security and facilitate trade in line with government fiscal policies.

### **Mission**

To build a proactive, productive and proficient Service that is reliable and consistent with set objectives.

We have been mandated to:

- Intercept and seized all as contained in absolute and prohibition by trade list of National Prohibitions.
- Check travelers and their baggage, cargo and mail; assess and collect Customs duties and other taxes on commodities and products.
- Protect businesses against illegal trade malpractices
- Enforce import and export restriction and prohibitions
- Collect accurate import and export data for economic statistical usage and planning
- As the Nigeria gatekeepers, we use intelligence and risk assessment to target our physical checks on containers, vessels and travelers. We also conduct investigations and audits, and prosecute offenders.
- We work closely with other Government agencies in accomplishing the collective aim of developing our great country - Nigeria.

### **Mandatory Documents**

All goods to be imported into the Country shall be labeled in ENGLISH in addition to any other language of transaction; otherwise the goods shall be confiscated.

All Imports into the Country shall be accompanied by the following documents:

(a) Pre Import Documents:

- (i) Proforma Invoice
- (ii) Insurance certificate
- (iii) Regulatory certificates; NAFDAC, SON, NESREA, Agric etc.
- (iv) e-Form 'M'

b) Import Documents:

- I. Commercial Invoice
- II. Combined Certificate of Value and Origin
- III. Parking list
- IV. Bill of Lading/Airway bill/Way bill/Railway bill
- V. Regulatory Certificates; depends on item
- VI. PAAR

## **Obtaining a Tax Identification Number (TIN) From Federal Inland Revenue Service (FIRS)**

A Taxpayer's Identification Number is necessary to get a tax clearance certificate for your business and transact business with the Nigeria Customs Service. You will need this as evidence that you are paying your taxes as due.

To get a TIN for a business already incorporated at the Corporate Affairs Commission, you will need to go to the nearest Federal Inland Revenue Service (FIRS) office to your registered address, with the following documents.

### **Required Company Documents**

1. Memorandum of Association.
2. Certificate of Incorporation.
3. A Letterhead of your business to answer a provided questionnaire.
4. Stamp and Seal of your business.

All relevant documents should be both original and photocopies. Originals are required for sighting only. Letterheads will require the signature(s) of officer(s) of the company.

Some forms will be given to be filled at the FIRS office. After all is completed, a Taxpayer's Identification Number would be issued instantly. For further information and also procedure to obtain TIN for individuals, contact the Federal Inland Revenue Service (FIRS) see [www.firs.gov.ng](http://www.firs.gov.ng)

The Importer goes to the Online portal ( [www.trade.gov.ng](http://www.trade.gov.ng) ) to validate the TIN. Once validation is done, the TIN number is automatically registered into NCS Database

### **Obtaining Relevant Certificates and Permits**

Importers are expected to get relevant Certificates and Permits on regulated goods. Such Certificates include the ones to be obtained from Standard Organization of Nigeria (SON) i. e. Electronic Product Certificate, NAFDAC, etc –( for SON see [son.gov.ng](http://son.gov.ng)>soncap; [son.gov.ng](http://son.gov.ng)>product-certification and [services.gov.ng](http://services.gov.ng)>son

[www.exports2nigeria.com](http://www.exports2nigeria.com). For NAFDAC see [www.nafdac.gov.ng](http://www.nafdac.gov.ng); [www.nafdacnigeria.org](http://www.nafdacnigeria.org); <https://trade.gov.ng>>nafdac

## **Electronic Form ‘M’**

The e-Form ‘M’ and the relevant pro-forma invoice (which shall have a validity period of three months) shall carry a proper description of goods to be imported to facilitate price verification viz;

- (i) Generic product name i.e. product type, category;
- (ii) Mark or brand name of the product, where applicable;
- (iii) Model name and/or model or reference number, where applicable;
- (iv) Description of the quality, grade, specification, capacity, size, performance, etc;
- (v) Quantity and Packaging and/or Packing

e-Form ‘M’ is obtained from your Authorized Dealer Bank and completed with the help of the Authorized Dealer Bank. Upon completion, e-form M is transmitted by the authorizing bank to the Nigeria Customs Service for verification and registration. Consequently, Authorized Dealer Banks are to confirm registration of the e-Form ‘M’ before proceeding with other import processes. e-Form ‘M’ processing consists of the following:

- (a) Submission – Importer/Importer’s Bank
- (b) Validation – Importer’s Bank
- (c) Registration – Nigeria Customs Service (NCS)

## **Importation**

- (a) Purchase of Goods
- (b) Shipping of Goods

## **Electronic Manifest**

**On procedure to gain access for transmission and integration of manifest on Nigeria Integrated Customs Integrated System (NICIS)**

**See <https://www.customs.gov.ng/Guidelines/eManifest>**

- (a) Transmission of e-Manifest/e BOL by the Shipping Lines and Air Line Operators from last Port of call before arriving Nigeria to the Nigeria Integrated Customs Information System (NICIS)

- (b) e-Manifest/ e-BOL is registered in the NICIS.
- (c) Shipping lines Transmits same e-Manifest to International Cargo Tracking Note (ICTN) platform warehoused by Nigerian Shippers' Council ( see [www.acd.gov.ng](http://www.acd.gov.ng))
- (d) Where amendment of e-manifest is required. Shipping line applies in writing to NCS providing the original e-manifest and information to be amended. NCS amends according to information provided not later than **48 hours** from the time of receipt of written request. Note that no fees are charge for amendment of manifest.

### **Electronic Pre-Arrival Assessment Report (PAAR)**

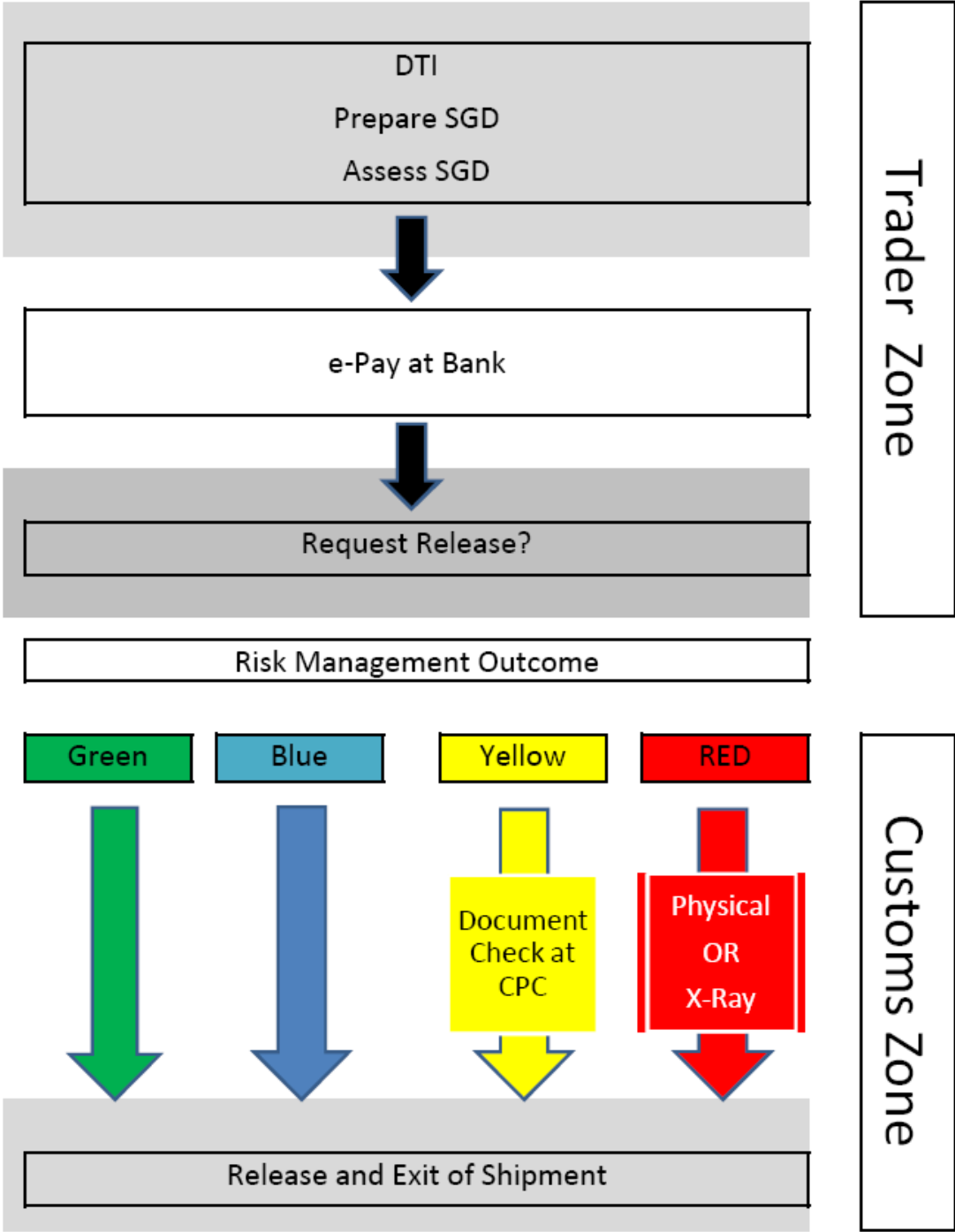
- (a) Authorized Dealer Bank submits e-Form M information and the following supporting documents :
  - I. Invoice
  - II. Parking list
  - III. Insurance
  - IV. Freight Cost
  - V. Bill of Lading
  - VI. Tax Identification Number (TIN)
  - VII. CCVO
  - VIII. Other requirement from sister Agencies as applicable.

### **Documents to be transmitted not later than 6 hours from time of receipt by the Authorized Dealer Bank.**

- (b) NCS based on received documents generates PAAR in line with HS code and transmit PAAR containing duties payable etc to the Authorized Dealer Bank within 6 hours of receipt of documents.
- (c) Importer/Agent prepares ASYCUDA SGD at a private DTI café or public DTI café



# Electronic Single Goods Declaration (SGD)



## **Step 1: Preparation of ASYCUDA SGD**

Declarants prepare the ASYCUDA SGD with information derived from relevant documents e.g.: Invoice CCVO, Bill of Lading /Air way Bill /Road waybill, Packing List, Permit (where necessary), Insurance, Form 'M', PAAR, etc.

### **ASYCUDA SGD is prepared at two locations:**

- i. Private DTI- in the office of Importer or Agent
- ii. Public DTI Café

#### **(I) Private DTI**

### **PREPARING AN ASYCUDA SGD THROUGH YOUR OWN PRIVATE DTI CONNECTION**

A private DTI is connected to NCS Server via a PC and a telecom channel (internet, VSAT, radio, VPN)

Using your private DTI, prepare an SGD based on the approved Form 'M', CCVO, Bill of Lading, Packing List, PAAR, etc:

- Capture SGD information
- Assess your SGD

#### **(II) Public DTI Café**

### **CAPTURING AN ASYCUDA SGD THROUGH A DTI CAFÉ**

NCS has licensed several Public DTI Cafés

Fill out an SGD based on relevant documents, as indicated above

Go to a Public DTI Café where you will:

- Capture SGD information
- Assess your SGD

#### **Notes:**

- a) While capturing the SGD, specify the bank at which Customs duty will be paid. It must be the bank code indicated as the designated duty collection bank on the Form 'M'.
- b) If Form 'M' is not required importer/Agent can pay at any preferred bank.
- c) Take extreme care that the correct designated bank code as indicated on the Form 'M' is captured to enable the system to send the Assessment to the appropriate bank

- d) After capturing the SGD correctly select the *Assessment* option in the NCS system, an electronic message will be sent to the designated bank with details of what should be paid as customs duty and other charges.

**Note that SGD procedure and capture of information at both private DTI and public DTI should take not more than one hour**

### **Electronic Payment of Duties and Taxes**

At this stage you will proceed to your designated bank with your system generated Assessment Number.

The Bank officer will match your printed Assessment No. with the electronically received Assessment No. for your SGD. If the information tallies, the Bank will receive your payments and issue you an e-bank receipt.

The Bank System will then send an e-confirmation message to NCS to acknowledge that duties and taxes have been paid for your SGD. The Nigeria Integrated Customs Information System (NICIS) produces official electronic receipt of e-Payment.

**The designated Bank remits collected Duties and Taxes to Central Bank of Nigeria (CBN) through the Nigeria Inter-Bank Settlement System (NIBSS) within one day.**

**Note that bank should send e-confirmation message to Importer not later than one hour.**

### **Electronic SGD Release Request**

After Payment of Duties at the Bank you go back to your office or DTI café and request the release of your consignment from the NCS system. NCS Risk Management information will then determine the level of scrutiny that NCS will give your consignment.

When you request the release of your consignment through the NCS system.

**NCS Risk Management System will indicate immediately the selectivity lane.**

There are four possible risk outcomes:

GREEN	BLUE	YELLOW	RED
<p><b>Go To Terminal Operator</b></p>	<p><b>Go To Terminal Operator</b></p>	<p><b>Go To CPC</b></p>	<p><b>Go to Examination Area</b></p>
<p>Your SGD is “Customs Cleared” and released from customs control. Proceed to Terminal Operator T/O for issuance of Exit Note. The NCS system will have electronically notified T/O that your shipment is ready for release and T/O staff is now able to issue Exit Note on NCS system after finalizing their own formalities. The T/O will collect your SGD Folder and dispatch it to NCS</p>	<p>Your SGD is “Customs Cleared” and released from customs control. NCS may do a post release audit check on your SGD in the future. Proceed to Terminal Operator T/O for issuance of Exit Note. The NCS system will have electronically notified T/O that your shipment is ready for release and T/O staff is now able to issue Exit Note on NCS system after finalizing their own formalities. The T/O will collect your SGD Folder and dispatch it to NCS Customs Post Clearance audit and may request a follow up of your clearance at your premises</p>	<p>Your SGD requires documentary check at CPC. The Documentary Check Officer at CPC will review your SGD documents and when satisfied will indicate on the system that your shipment is now “Customs Cleared” and released from customs control. The CPC staff will collect your SGD Folder</p>	<p>Your shipment should be examined physically or through X-Ray. The system determines which examination method is required. Proceed to Examination Supervisor who will assign an Examiner to your shipment. The Examiner will review your SGD documents examine your shipment physically or through X-Ray and when satisfied will indicate on the system that your shipment is now “Customs Cleared” and released from customs control. The Examiner will collect your SGD Folder</p>
<p>Note that upon indication of green line shipper will proceed to TO for immediate release of consignment</p>	<p>Note that upon indication of blue line shipper will proceed to TO for immediate release of consignment</p>		

## Electronic SGD Validation by NCS

**Green** and **Blue** SGDs are “Customs Cleared” i.e. released from customs control and do not require any Customs intervention. The Importer/Agent should go straight to the Terminal Operator to claim shipment.

**Yellow** lane is for SGDs requiring Document Checking and if found to be low risk is routed for Scanning, but if found to be high risk is routed for Examination

**Red** lane is for SGDs requiring Document Checking, Scanning and/or Examination

### Proceed as described below:

Yellow SGDs	Red SGDs
<p>SGD will be assigned to a Documentary Check Officer at the CPC. This Officer might query the SGD for clarifications, missing documents, discrepancy between documents, etc. Based on this, the Officer can amend the declaration. <b>The decision of the officer as to whether to query and consequently amend the declaration, send to scan or re-route container to green lane shall take not more than 1hour from time of indication to Yellow line.</b></p> <p>Containers for physical examination must be positioned a night before the date of physical examination.</p> <p><b>Positioning and examination shall not in any instance occur later than 24 hours from time of booking confirmation.</b></p>	<p>SGD is routed to either: (I) X-Ray Examination at Scanning Site OR (II) Physical Examination at Terminal</p> <p>In case of X-Ray Examination, the Importer/Agent should go to scanning site. Shipment will be scanned and images will be checked by the assigned image analyst customs officer. Based on scanned image of shipment, the assigned customs officer can amend the declaration.</p> <p>Finally, the image report will be sent to the Officer in Charge of the terminal to re-route the SGD to Green indicating that it is “Customs Cleared” and released from Customs control.</p>

**Joint Physical Examination shall commence latest at 9am every morning and continue till 4pm. See section on Joint Inspection below.**

Where it is established that there has been undue delay by NCS resulting in additional cost to the importer, the NCS shall surcharge the responsible officer to the full sum of the additional cost incurred by the importer and transfer such sum to the importer through the Nigerian Shippers' Council not later than one month from the date of the request by NSC.

Finally, where there is no query. The Officer will re-route the SGD from Yellow to Green indicating that it is "Customs Cleared" and released from customs clearance. At that stage, the Importer/Agent will go to Terminal Operator for release of shipment

**Note that upon indication of yellow line, the CPC shall within 3 hours finish review of documentation, endorse container for release or issue a debit note regarding any misnomer**

### **Procedure for Joint Examination of Cargo**

**Representative of Authorized Agencies shall report to the examination Bay not later than 8:30am every morning**

**Joint Physical Examination shall commence latest at 9am every morning and continue till 4pm.**

Every Authorized Agency shall designate sufficient officers to simultaneously cover all examination groups at each examination bay, and failure to do so shall in no instance be allowed to lead to delay of examination and release of cargo

**Failure of any Agency representative other than that of the Nigeria Customs Service to attend the Joint Examination shall not delay the examination and such an Agency shall lose the right to examine that container.**

### **Electronic EXIT of SGDs from NCS Authorized Terminals**

- i. Upon Clearance and Release of SGD from Customs control, Importer/Agent proceeds to Terminal Operator for issuance of Exit Note.
- ii. The NCS system electronically notifies the Terminal Operator that consignment is ready for release.
- iii. Terminal Operator issues Exit Note on NCS system after finalizing Terminal Operators formalities.
- iv. The Terminal Operators issues Terminal Delivery Order (TDO) to the Importer/Agent.
- v. The Importer/Agent proceeds to the gate with the **Exit Note** and **Terminal Delivery Order (TDO)**

At the gate, the Customs officer will acknowledge exit on the NCS system and a confirmation will be received that the consignment has been released and has exited the Port.

### **IMPORTATION WITHOUT DESTINATION INSPECTION (DI)**

Where an Importer is exempted from DI according to Import Guideline.

**Step 1:** Importer applies in writing to NCS valuation office at the designated port attaching the Bill of Lading/ Bill of Sight

**Step 2:** Importer request the Terminal Operator to position container for scanning and physical examination. (see procedure and time for examination of container above)

**Step 3:** NCS issues assessment **not later than 3 hours** after examination.

**Step 4:** Importer pays according to valuation.

**Step 5:** NCS issues **Customs Release Note not later than 1 hour** from time of payment.

Further steps are as explained under **procedures for importation under e-Form M**

### **GATE CONTROL**

- All Customs Exit Control activities shall be undertaken at the Terminal Exit gate.
- Every alert shall be recorded in a Register of Release kept at the Terminal Exit Gate indicating reasons for the alert, the officer and department generating the alert.
- All such records shall be forwarded to the Industry Regulator for review and evaluation of the justification for the alert.
- Every alert relating to under valuation shall be accompanied by a Debit Note indicating the assessed additional amount to be paid.
- Every such additional amount must be paid by the Importer without variation prior to release of consignment.
- An Importer who disagrees with the additional amount shall **complain in writing to the Nigeria Customs Service and the Nigerian Shippers' Council.**
- **No consignment over which an alert and or Debit Note has been issued shall be forfeited or auctioned until all complaints regarding the alert and debit note have been fully resolved.**
- **The Consignee shall not bear the cost of any delay resulting from wrongful alert and debit note. However, responsibility for such charges shall be borne by the party responsible for the delay.**

### **SEARCH AFTER EXIT NOTE RELEASE**

NCS will no longer stop and search any consignments that have been officially released whether at the Common User Gate or anywhere else outside the premises of Port or Land Borders from where the consignment has been released.

Any other Agency including the NCS which for any reason desires to search the officially released consignment must accompany it to the final destination.



## DELAY RESULTING FROM DOCUMENTARY/PHYSICAL EXAMINATION QUERY

- 1) Wrong information /classification input by the consignee/declarant
- 2) Classification resulting from failure or error on the part of the NCS.
- 3) Classification dispute between Consignee/declarant and NCS.
- 4) Concealment/undeclared goods by the consignee/declarant.

Provided that in the case of A, the Importer shall bear the responsibility for inputting wrong information. In the case of B, the Port Economic Regulator or the NCS shall secure appropriate waiver as may be determined of such charges resulting from the delay.

### Procedure Report Sheet

The activity report sheet consists of 8 columns and it gives bird's eye view of all activities relating to clearing process of a particular cargo, involvement of personnel and serves as an easy Risk Assessment Profiling.

General Risk Assessment profiling Officers focuses more in the status sheet which guides decisions relating to reasons of delays and Sunday activities of users i. e. DTI, Banks, NCS, Terminal Operators, etc.

**The status sheet gives supervising authority clues on which consignments is being delayed by whom and what time.** This adds value to transparent dealing and supervision.

### Sample Examination Status Sheet Information

Modified	Status	Operation	User Name	Date	Time	Section	Exam
Original	ASSESSED	Assessment	DTI-GLOSTAR-004	2013/01/04	15:10:32		
	PAID	Payment	Epay9xxxxxxxxxx	2013/01/07	11:48:32		
	SELECTED RED	Release	DTI-BTY-001	2013/01/08	12:49:23	PHYSICAL	
	SELECTED RED	Inspected	NCS39543	2013/01/09	17:26:04		
	EX-ROUTED GREEN	Re-Routing	NCS39543	2013/01/09	17:26:06	PHYSICAL	
	EXITED	Exit	DTI-WACTTOP-003	2013/01/10	10:19:13		
	EXITED	Exit	DTI-WACTTOP-003	2013/01/10	10:19:13		

## **GOODS IN TRANSIT:**

**Goods on transit through Nigerian Ports and Corridors to neighboring countries are not subject to Import/Excise duty.** Transport documents for such goods must specify Port/Country of Destination

Provision for escort and escort fee, etc would be in line with Regional, Sub-Regional and Bi-lateral Agreements.

## **PROCEDURE FOR EXPORT**

### **Pre-conditions:**

- Registration with Corporate Affairs Commission (CAC) ([www.cac.gov.ng](http://www.cac.gov.ng))
- Registration with NEPC before commencing export operations (see NEPC export guidelines in Nigeria - [www.nepc.gov.ng](http://www.nepc.gov.ng))
- For Agricultural products: (see NAQS website (see or submit Export application to Nigerian Agricultural Quarantine Services (NAQS) for inspection purposes.
- For Solid Minerals, obtain export license from Mines Inspectorate Division of the Federal Ministry of Mines and Steel Development (See [www.fmi.gov.ng](http://www.fmi.gov.ng))

### **NXP Form Application:**

#### **Duration: 1 Day**

- Collects blank NXP form from the Bank
- Fill the blank form and submit with supporting documents (Pro Forma Invoice) to the bank
- The Bank verifies and validates the form (From collection of blank NXP Form to Bank verification should take not more than 1 day)

### **Export NESS Fees Payment:**

#### **Duration: 1 Day**

- The Exporter pays 0.5% of the FOB to any one of the three companies below through the nominated bank

Cobalt (North)

Carmine Assayer (South West & Lagos)

Leroly Technologies (South South & South East)

This could take an hour

### **Request for Information (RFI) Form Application:**

#### **Duration: 1 day**

- Download and complete a copy of the RFI Form from the particular inspection company to whom you have paid.

### **Export Levy Payment:**

**Payment for export levy on Agricultural Commodities, Industrial products, and solid minerals. (See Ministry of Industry Trade and Investment, Federal Ministry of Mines and Steel Development).**

**For website (visit [www.fmiti.gov.ng](http://www.fmiti.gov.ng), [www.naqs.gov.ng](http://www.naqs.gov.ng))**

Exporter fill in the Certificate of commodity export and submit same to FMITI for endorsement (Blank Certificate of Commodity Export is obtained from FMITI)

### **Booking with Shipping Line & Loading:**

#### **Duration: 2 Days**

- Exporter selects shipping line of choice subject to service availability, freight and transit time. In some contracts buyer may nominate the carrier
- Booking is either done online or by obtaining booking form from the shipping line. Booking can be done by the exporter or the freight forwarder nominated by the shipper
- Fumigation of empty container is carried out by the terminal operator on behalf of the shipping line and evidence of empty container fumigation to be shown to the Exporter's freight forwarder to avoid embarrassment by the Federal Produce Inspections Services (FPIS)
- By Law, FPIS is empowered to ensure empty containers are fumigated before stuffing export cargo into the containers
- Freight forwarder arranges for Haulage, takes containers to the Exporter's warehouse

- Stuffing of the containers takes place at the warehouse in the presence of an official of NCS and representatives of authorized inspection agent for the zone.
- Containers are sealed with company seal at the warehouse in the presence of NCS and designated inspection agent.
- **Where an inspected export product is found by the foreign importer to be inadequate in quality, the Inspection agent that conducted the inspection shall be responsible to the exporter for value of the goods.**

### **Pre-Shipment Inspection for Non-Oil Products:**

#### **Duration: 2-3 Days**

- Zonal Inspection agent schedules an Inspection Process
- Zonal Inspection agent inspects the goods at the warehouse before stuffing into the container
- Zonal Inspection agent issues Clean Certificate of Inspection (CCI) after inspection
- Federal Produce Inspection Service fumigates the container before issuance of Fumigation Certificate
- NAQS also supervises the cargo fumigation process and issues Phytosanitary certificate

### **Export Goods Declaration for Non-Oil Products:**

#### **Duration: 1 Day**

- The freight forwarder and Customs clears the containers by processing SGD/Shipping note and submit **Joint Examination Form** to NCS **Export seat**
- Copy of the Customs cleared documents is submitted by the freight forwarder to the shipping line

### **Export Goods Release:**

#### **Duration: 1 Day**

- Agent submits relevant documents to Customs for clearance
- Customs verifies and validates the documents

- If satisfied NCS endorses and stamps the **shipping note** and issues **Customs clearance**
- Agents receives the **Custom clearance**
- Agents make a payment to a designated bank for **debit note** charges
- Agents submits the deposit slip to the Terminal Operator
- Terminal Operator issues a receipt
- Terminal Operators prepares the **export tally sheet** and dispatch to the area where the nominated ship is loaded
- At the point of loading, the terminal operator and the shipping company verify the goods recorded on the tally and loaded into the ship
- The shipping line endorses the tally sheet to confirm receipt of cargo
- The shipping line issues the **bill of lading** to the agent

#### **Export Shipment:**

##### **Duration: 3-5 Days**

- Vessel arrives at Port
- Consignment loaded on board
- Sailing of vessel

#### **Export Cargo Declaration:**

##### **Duration: 1 Day**

- Shipping line use bill of lading and SGD export to prepare manifest
- Shipping line submit the outward manifest to Customs Processing Centre (CPC)
- CPC endorse the outward manifest and do internal circulation
- Enforcement monitors the goods to carrier

#### **Export Post-Shipment Documentation:**

##### **Duration: 3 Days**

- Declaration of shipment to the buyer/principal upon confirmation of vessel sailing
- Obtain bill of lading and other shipping documents from the shipping line
- Prepare the Final Invoice
- Send documents to the buyer

## **GLOSSARY:**

- i. ASYCUDA: Automated Systems for Customs Data
- ii. BOL: Bill Of Lading
- iii. CCVO: Combine Certificate of Value and Origin
- iv. CEMA: Customs & Excise Management Act
- v. CPC: Customs Processing Centre
- vi. DI: Destination Inspection
- vii. DTI: Direct Trader Input
- viii. FIRS: Federal Inland Revenue Service
- ix. FPIS: Federal Produce Inspections Services
- x. ICTN: International Cargo Tracking Note
- xi. NDLEA: National Drug Law Enforcement Agency
- xii. NAQS: Nigerian Agricultural Quarantine Service
- xiii. NESREA: National Environmental Standards & Regulations Enforcement Agency
- xiv. NESS: Nigerian Export Supervision Scheme
- xv. NIBSS: Nigeria Inter-Bank Settlement System
- xvi. NICIS: Nigeria Integrated Customs Integrated System
- xvii. PAAR: Pre-Arrival Assessment Report
- xviii. RFI: Request for Information
- xix. SGD: Single Goods Declaration
- xx. SON: Standard Organization of Nigeria
- xxi. TDO: Terminal Delivery Order
- xxii. TIN: Tax Identification Number
- xxiii. TO: Terminal operator