
NIGERIA CUSTOMS SERVICE ONE GOVERNMENT SERVICE DELIVERY STANDARDS SERVICE TIMELINES AND REQUIREMENTS

REGULATORY BASIS

Nigeria Customs Service Act 2023 (NCSA 2023); Business Facilitation (Miscellaneous Provisions) Act 2023, which codifies PEBEC Executive Order No. 001 of 2017 and mandates MDAs to publish service timelines and requirements; ECOWAS Common External Tariff Protocol; AfCFTA Agreement on Trade in Goods; Finance Acts 2020 to 2023; NCS Service Charter (2024 edition); NCS/PEBEC BEEPA Framework, Reform 4, Activity 4.5.

All timelines are expressed in **Working Days (WD)**, defined as any Monday to Friday excluding Federal Government of Nigeria public holidays, within NCS operational hours of 0800h to 1600h. Timelines commence at the point NCS receives a complete and valid application through the B'Odogwu UCMS.

PUBLISHED SERVICE TIMELINES AND DOCUMENTARY REQUIREMENTS

1. The table below sets out the published timelines and documentary requirements for each NCS service that requires an external agency input or approval. All timelines are measured in Working Days from the point of Service Commencement, being the date on which NCS receives a complete and valid application with all required documents through the B'Odogwu UCMS.
2. Each service entry specifies a **Timeline**, being the standard processing duration expected for a straightforward and complete application, and this is also the **Processing Deadline**, being the binding maximum period within which NCS shall complete the service or issue a formal decision. Expiry of the Processing Deadline without a decision or communication constitutes a service failure and activates the escalation mechanism in paragraph 5 of this document.

S/N	NCS Service	Documentary Requirements	Target Time	Publication Platform
1	Import Clearance (Regulated Goods) — food, drugs, cosmetics and medical devices	Form M or e-Form M (CBN-validated); PAAR reference number; NAFDAC product registration certificate or import permit; Bill of Lading or Airway Bill; Commercial Invoice and Packing List; SON SONCAP Certificate (where applicable)	2 Working Day	NCS Website (www.customs.gov.ng) NCS Service Charter B'Odogwu UCMS
2	Import Clearance (Manufactured Goods) — electronics, machinery and building materials	Form M or e-Form M (CBN-validated); PAAR reference number; SON SONCAP Conformity Assessment Certificate; Bill of Lading or Airway Bill; Commercial Invoice and Packing List	2 Working Days	NCS Website NCS Service Charter B'Odogwu UCMS

S/N	NCS Service	Documentary Requirements	Target Time	Publication Platform
3	Import Clearance (Agricultural, Plant and Animal Products)	Form M or e-Form M (CBN-validated); PAAR reference number; NAQS Import Permit, Phytosanitary or Sanitary Certificate; CVON import permit (live animals only); Bill of Lading or Airway Bill; Commercial Invoice and Packing List	2 Working Days	NCS Website NCS Service Charter B'Odogwu UCMS
4	PAAR Generation and Duty Assessment	Valid Form M or e-Form M (CBN-validated); Proforma Invoice or Commercial Invoice; Import licence (where applicable); Supplier and manufacturer details	1/2 Working Day	NCS Website B'Odogwu UCMS
5	Vessel Manifest Processing	NIMASA Vessel Port Clearance Certificate; Ship's manifest (submitted 24 hours before arrival); Bill of Lading for each consignment; NPA Berth or Bay Assignment confirmation	1/2 Working Day	NCS Website B'Odogwu UCMS
6	Export Clearance — including AfCFTA and ECOWAS ETLS exports	NXP Form (CBN-approved); Export declaration via B'Odogwu UCMS; SON product quality certificate (manufactured goods); NAFDAC export certificate (food and drugs); Packing List and Commercial Invoice; Rules of Origin supporting documentation (AfCFTA or ETLS)	2 Working Days	NCS Website NCS Service Charter B'Odogwu UCMS
7	Rules of Origin Certificate (AfCFTA and ECOWAS ETLS)	Completed RoO application form; Commercial Invoice; Packing List; Bill of Lading or Airway Bill; Manufacturer's declaration or production records showing compliance with the applicable origin rule; HS classification confirmation	2 Working Days	NCS Website (AfCFTA and ETLS page) B'Odogwu UCMS
8	Advance Ruling (Tariff Classification, Origin and Valuation)	Completed NCS Advance Ruling Application Form; Detailed product description and technical specifications; Manufacturer's data sheet or Material Safety Data Sheet; Sample (where applicable); Supporting origin documents (for origin rulings); Transaction documents (for valuation rulings)	15 Working Days	NCS Website (Advance Ruling page) NCS Service Charter
9	AEO Accreditation, Initial (Authorized Economic Operator)	Completed NCS AEO Application Form; Certificate of Incorporation (CAC); Audited financial statements for three years; Compliance history and customs clearance records for three years; Security management plan; Compliance verification data from NAFDAC, SON,	60 Working Days	NCS Website (AEO Program page) NCS Service Charter

S/N	NCS Service	Documentary Requirements	Target Time	Publication Platform
		NAQS and CBN (as applicable)		
10	AEO Accreditation, Renewal	Completed NCS AEO Renewal Form; Updated compliance records and audit trail; Evidence of continued compliance with AEO program criteria; Updated security plan (where applicable)	30 Working Days	NCS Website (AEO Program page)

NOTE ON TIMELINES:

Indicated Timelines begin at the point NCS receives a complete and valid application through the B'Odogwu UCMS. Incomplete applications are not considered commenced until all required documents are received. Where a partner MDA clearance is required, the NCS Processing Deadline is suspended from the point NCS formally notifies the partner MDA and resumes upon receipt of that MDA's determination. NCS will not be held in breach of its Processing Deadline for delays attributable solely to partner MDA inaction, provided the partner MDA was notified within the Target Time.

INTERPRETATION

3. For the purpose of this document:

- (a) **"Working Day (WD)"** means any day that is not a Saturday, Sunday or Federal Government of Nigeria public holiday, within NCS operational hours of 0800h to 1600h.
- (b) **"Target Time"** means the standard processing duration expected for a straightforward and complete application with all required documents duly submitted.
- (c) **"Service Commencement"** means the date and time on which NCS receives a complete and valid application with all required documents through the B'Odogwu UCMS.
- (d) **"Partner MDA Processing Time"** means the time taken by an external agency to complete its component of a service. Where partner MDA processing falls on the critical path, the timelines in this document reflect the combined NCS and MDA processing duration.
- (e) **"B'Odogwu UCMS"** means the Nigeria Customs Service Unified Customs Management System, being the integrated platform through which import and export declarations, PAAR, Rules of Origin applications, Advance Ruling applications and all associated partner MDA notifications are submitted and processed.

SERVICE OUTCOME PUBLICATION

4. Upon completion of each service covered in this document, NCS shall publish the service outcome within the timeframes set out in the table below. Outcome publication is a mandatory SLA compliance obligation and forms part of NCS reporting to the PEBEC Secretariat.

Service	Required Outcome Fields	Publication Deadline	Platform
All clearance services (rows 1 to 3 and row 6)	Date and time of declaration or application receipt; actual processing time; selectivity lane assigned; release or refusal determination; conditions attached; name and grade of examining officer	1 Working Days	B'Odogwu UCMS
PAAR and Duty Assessment (row 4)	PAAR reference number; duty and levy assessment breakdown; date of issuance; officer ID	Same day	B'Odogwu UCMS
Vessel Manifest Processing (row 5)	Manifest reference; date of NIMASA clearance receipt; date of NCS manifest acceptance; officer ID	Same day	B'Odogwu UCMS
Rules of Origin Certificate (row 7)	Certificate number; HS code and origin criterion applied; date of issuance; certifying officer	1 Working Day	B'Odogwu UCMS; NCS Website
Advance Ruling (row 8)	Ruling reference number; classification, origin or valuation determination; effective date; officer and directorate	2 Working Days	NCS Website (Advance Ruling page)
AEO Accreditation, Initial and Renewal (rows 9 and 10)	AEO certificate number; accreditation date; tier level; next review date	5 Working Days	NCS Website (AEO page); written notification to applicant
OSS Coordinated Service (row 11)	Joint examination date and time; MDA attendance record; release date; conditions attached; officer IDs	1 Working s	B'Odogwu UCMS; OSS Coordination Desk log

5. NCS shall compile and publish a **Quarterly SLA Performance Report** covering all services in this document. The report shall include aggregate service volumes per category; the percentage of services completed within the Target Time and within the Processing Deadline; the number of escalations received; the number of conditional releases granted under Customs Bond; and corrective actions taken where performance fell below the published standard. The report shall be published on the NCS website and submitted to the PEBEC Secretariat within 15 Working Days of the end of each quarter.

ESCALATION AND DEFAULT APPROVAL

6. Where NCS fails to complete a service or issue a formal decision within the Processing Deadline, the following escalation sequence applies:

- (a) The service user shall notify the **NCS Trade Facilitation Unit, Trade and Tariff Directorate** by email at tariff-trade@customs.gov.ng, providing the B'Odogwu UCMS declaration or PAAR reference number, the date of Service Commencement and details of the delay.
- (b) The Trade Facilitation Unit Focal Officer shall acknowledge receipt within **two working hours** and initiate a formal follow-up with the responsible NCS unit or partner MDA.
- (c) If the service is not completed within **one Working Day of the escalation notification**, the matter shall be escalated to the **Deputy Comptroller-General, Trade and Tariff (DCG T&T)** for resolution.
- (d) For non-high-risk consignments where a partner MDA exceeds its Processing Deadline, NCS may grant **conditional release under a Customs Bond**, subject to post-clearance audit by the relevant MDA. This provision does not apply to NDLEA clearances or live animal imports requiring CVON or NAQS certification.

7. Service users who remain unsatisfied after escalation under paragraph 6 may submit a formal complaint to the **NCS Comptroller-General's Office** at cgooffice@customs.gov.ng, or to the **PEBEC Secretariat** via the Presidential Enabling Business Environment Council complaints portal at www.pebec.gov.ng.

PUBLICATION PLATFORMS

8. The service timelines and requirements in this document are published on the following platforms and shall remain current and accessible on each:

- (a) NCS Website at www.customs.gov.ng, within the Reform 4 and Service Charter section.
- (b) NCS Service Charter, in physical and digital editions available at all NCS Commands, Ports, Airports and Land Border Stations.
- (c) B'Odogwu UCMS, embedded in the service processing interface and visible to all NCS officers and registered trade agents.
- (d) NCS One-Stop Shop Information Desks, in physical format at Apapa, Tin Can Island, Onne and MMIA.

9. Any update to published service timelines or requirements shall be reflected simultaneously across all platforms listed in paragraph 8 and shall not take effect until 30 Working Days after publication of the revised version. Service users shall be notified of impending changes through the NCS website and official circulars.

REVIEW AND UPDATE

10. This document shall be reviewed annually each January, upon enactment of a Finance Act or other legislation materially affecting NCS service timelines or requirements, or upon a direction from the

PEBEC Secretariat. Reviews shall be conducted by the Trade Facilitation Unit, Trade and Tariff Directorate, in consultation with relevant NCS Directorates and partner MDAs.

11. The version history of this document is as follows:

Version	Date	Description
1.0	April 2026	Initial publication under PEBEC BEEPA Reform 4, Activity 4.5.

ENQUIRIES:
Trade Facilitation Unit, Trade and Tariff Department, NCS Headquarters, Abuja. Complaints regarding service delivery timelines may also be submitted to the PEBEC Secretariat at www.pebec.gov.ng.