

NIGERIA CUSTOMS SERVICE

**SERVICE LEVEL
AGREEMENT**

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ACRONYMS AND ABBREVIATIONS TABLE

ACRONYM	FULL NAME
AEO	Authorized Economic Operator
ARS	Advance Ruling System
AfCFTA	Africa Continental Free Trade Area
ASYCUDA	Automated System for Customs Data
CGC	Comptroller General of Customs
CBM	Co-ordinated Border Management
CBN	Central Bank of Nigeria
ECOWAS	Economic Community of West African States
EFTZ&II	Excise, Free Trade Zones and Industrial Incentives
E, I&I	Enforcement, Investigation, and Inspection
EODB	Ease of Doing Business
FAAN	Federal Airports Authority of Nigeria
FATS	Finance, Administration and Technical Services
FIRS	Federal Inland Revenue Service
FRSC	Federal Road Safety Commission
HQ	Headquarters
ICT	Information and Communication Technology
HRD	Human Resources Development
KPI	Key Performance Indicator
LFN	Laws of Federation of Nigeria
NAFDAC	National Agency for Food and Drug Administration and Control
NAQS	Nigeria Agricultural Quarantine Services
NCC	Nigeria Copyright Commission
NCCSC	Nigeria Customs Command and Staff College
NCS	Nigeria Customs Service
NCSA	Nigeria Customs Service Act
NDLEA	Nigeria Drug Law Enforcement Agency
NPA	Nigeria Ports Authority
NSC	Nigeria Shippers Council
PICARD	Partnerships in Customs Academic Research and Development
RMAFC	Revenue Mobilization, Allocation and Fiscal Commission
RMC	Risk Management Committee
SON	Standards Organization of Nigeria
SR&P	Strategic Research and Policy
SWOT	Strengths, Weaknesses, Opportunities and Threats Analysis
T&T	Tariff and Trade
TFA	Trade Facilitation Agreement
TRS	Time Release Study
ToR	Terms of Reference
VAT	Value Added Tax
WCO	World Customs Organization
WTO	World Trade Organization

1. FOREWORD BY THE COMPTROLLER GENERAL OF CUSTOMS (CGC)

As Lead – Agency under the World Trade Organization (WTO) Trade Facilitation Agreement (TFA) 2017, the Nigeria Customs Service (NCS) is committed to the simplification and harmonization of its clearance processes through the development of standard operational guidelines and automation to facilitate cross border trade. Most importantly, provision was made specifically for trade facilitation in (sections 4 & 29) of the Customs Act 2023 which aligns with the WTO-TFA and the World Customs Organization (WCO) Security and Facilitation of global trade Framework of Standards (SAFE FoS). This gives NCS legal authority to implement trade facilitation measures that enhance efficiency and service delivery.

NCS believes in prioritizing the Trade needs and concerns of stakeholders whose Economic activities are critical to the economic growth and development of Nigeria while providing sustainability to global value chain. One such need includes predictability, transparency and clarity of customs procedures. Article 1 of the WTO-TFA 2017 requires each Member to promptly publish information on laws, regulations, procedures, and fees related to the movement, release, and clearance of goods, including goods in transit. This Service Level Agreement (SLA) fulfills this requirement.

2. VISION, MISSION, AND CORE VALUES

2.1. VISION STATEMENT

To be a leading edge, effective and efficient Customs administration renowned for excellence in service delivery that promotes economic prosperity and national security.

2.2. MISSION STATEMENT

To stimulate Nigeria's economic growth and development through the administration of Customs laws by:

- i. Maintaining the right mix of competent, professional and well- trained personnel to carry out all the functions of the Service across different operating environments.
- ii. Realizing the desired government revenues in a fair, equitable, transparent and efficient manner
- iii. Building a world class e-Customs infrastructure that drives simplified and efficient processes.
- iv. Promoting voluntary compliance by providing readily accessible information and guidance to all stakeholders.
- v. Active collaboration with partners stakeholders to ensure national security.

2.3. CORE VALUES

Justice, Honesty and Integrity

2.3. POLICY THRUST OF THE COMPTROLLER GENERAL OF CUSTOMS

CONSOLIDATION: Improve existing customs procedures to enhance trade facilitation, revenue collection, enforcement and compliance.

COLLABORATION: consultation with development partners and institutional interoperability with relevant agencies and departments in the supply chain.

INNOVATION: strengthening institutional capacity to optimise the achievement of the Service's mandate through research and the adoption of technology through the customs modernisation project and data analytics.

3. NIGERIA CUSTOMS SERVICE STRATEGIC GOALS 2024 - 2027



4. PURPOSE OF THE SERVICE LEVEL AGREEMENT (SLA)

The Nigeria Customs Service (NCS) Service Level Agreement (SLA) serves to establish clear expectations and commitments regarding the level of service provided to users interacting with the NCS. In line with the BFA 2022, this agreement benefits both the NCS and its stakeholders (importers, exporters, traders) by outlining the following key purposes:

PURPOSE	DESCRIPTION
TRANSPARENCY & ACCOUNTABILITY	Defines service standards, holds NCS accountable.
IMPROVED SERVICE DELIVERY	Identifies areas for improvement through feedback & complaint channels.
STAKEHOLDER SATISFACTION	Demonstrates commitment to stakeholder satisfaction through clear communication & complaint resolution.
MANAGING EXPECTATIONS	Sets realistic expectations for both NCS & its stakeholders.
CONTINUOUS IMPROVEMENT	World Customs Organization Provides framework for identifying & addressing issues to enhance service efficiency.

4.1. ESTABLISHING SERVICE COMMITMENTS

The NCS is committed to providing efficient and transparent customs services to all stakeholders involved in international trade. To achieve this goal, the NCS establishes clear service commitments that define the level of service users can expect. These commitments are outlined in this SLA to foster trust, manage expectations, and continuously improve our service delivery.

The NCS recognizes the importance of these service commitments and is dedicated to upholding them. We are confident that by working collaboratively with our stakeholders, we can create a more efficient and user-friendly customs environment for all.

5. ABOUT THE NIGERIA CUSTOMS SERVICE

The Nigeria Customs Service (NCS) is one of the government revenue collection agencies. The NCS derives its mandate from the Nigeria Customs Service Act 2023. 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.

5.1. LEGAL MANDATE

The Nigeria Customs Service gets its legal mandate from Sections (1) - (6) of the Nigeria Customs Service Act (NCSA) 2023.

5.2. CORE FUNCTIONS

In line with the provisions of Section (4) of the NCSA 2023, the core functions of NCS are as follows:

RESPONSIBILITY	DESCRIPTION
Enforcement	Administer, direct, manage, and enforce customs and excise laws.
Revenue Collection	Collect and account for customs duties, excise duties, and other assigned fees.
Trade Policy	Administer government trade and fiscal policies related to the Act.
Trade Facilitation	Promote trade facilitation in line with international conventions and agreements as it relates to customs administration.
Anti-Smuggling	Prevent smuggling, customs fraud, and other violations under the Act.
Border Control	Collaborate with relevant agencies for border enforcement and regulatory activities.
Trade Statistics	Collect and publish accurate trade statistics and customs data.
Stakeholder Engagement	Consult with traders, associations, and stakeholders to promote industry harmony.
Licensing	Approve and license Nigerian citizen customs agents.
Other Duties	Perform any additional functions necessary for its role under Nigerian law.

6. SERVICES OFFERED BY NCS

The Nigeria Customs Service offers services related to import, export and transit of goods

6.1 LIST AND DESCRIPTION OF SERVICES PROVIDED

S/N	SERVICES	SUB-CATEGORY	DESCRIPTION
1	Import Procedure	a) Registration of Form M	Form M registration is a mandatory process for importing goods into Nigeria. It's a document that importers must complete and submit through an Authorized Dealer Bank (ADB) for processing, regardless of the value of the goods or whether foreign exchange is involved or not
2		b) Pre-Arrival Assessment Report (PAAR)	The Pre-Arrival Assessment Report (PAAR) is a crucial document in the import process, used to assess and determine duties on imported goods before they physically arrive at the port. It's a mandatory requirement for clearing goods, ensuring that the goods comply with import guidelines and the correct duty rates are applied. This is for items that fall under destination inspection.
3		c) Single Goods Declaration (SGD) and Release	The Single Goods Declaration (SGD) is a form used to declare goods being imported, exported or in transit. It provides a detailed account of the goods, including their description, value, and country of origin, etc. which is submitted to the Nigeria Customs Service. Essentially, it's a customs declaration that outlines the specific details of the cargo for official record and to facilitate the clearance process. It is initiated by the importer upon receipt of the e-Manifest from the shipping line
4	Export Procedures	a) Completion of Form NXP Process	The Nigerian Export Proceed Form (Form NXP), is a mandatory document required by exporters to facilitate the transfer of export proceeds from their foreign accounts to Nigeria. It's a crucial step in the export process and must be completed correctly to ensure smooth transactions and compliance with regulations.
5		b) Joint Inspection	Joint inspection for exports is a collaborative process where relevant government agencies, such as the National Drug Law Enforcement Agency (NDLEA), NAFDAC, the Standards Organization of Nigeria (SON), etc., led by the Nigeria Customs Service (NCS), inspect goods at the point of export to ensure compliance and adherence to regulations. This process helps verify the quality, legality, and safety of goods before they are shipped out of the country.
6		c) Export Declaration (SGD) and Release	This is similar to the SGD process for import. The exporter initiates the process upon receipt of the Clean Certificate of Inspection (CCI)
7	Customs Agent Licensing	a) Application for Provisional Approval	This involves getting licensed as a customs agent. A customs agent is a licensed professional who helps economic operators navigate the customs clearance process.
8		b) Application for Final Approval /Issuance of License	

9	Excise Licensing Procedures	a) Application for Entry of Premises/Issuance of Provisional Approval for Construction	This involves licensing of manufacturers of goods subject to excise duty, which is a tax on certain goods such as alcohol, tobacco, etc.
10		b) Issuance of Excise License/Factory Number for Production	
11	Customs Warehousing License	a) Application for Provisional Approval	This involves licensing warehouses (also called Bonded Warehouses) used to store goods before they are cleared through customs.
12		b) Application for Final Approval /Issuance of License	
13	Advance Ruling (AR)	Advance Ruling (AR)	Advance Ruling is a legally binding written decision provided by the NCS to Traders (upon request) prior to the transaction, which sets forth a transparent and formal process for treatment of goods with regards to the goods' Tariff Classification, Valuation and Rules of Origin.
14	Authorised Economic Operator (AEO) Registration	a) AEO Simplified	AEO is a trade facilitation and security initiative promoted by the World Customs Organization (WCO) and the World Trade Organization (WTO). It aims to enhance supply chain security and efficiency by rewarding compliant and secure businesses with benefits like faster customs clearance, etc.
15		b) AEO Security	AEO Simplified authorisation is issued to an economic operator who fulfils the criteria of customs compliance (with a compliance score of > 5, but < 10 on the NCS trader segmentation rating), appropriate record keeping standards, financial solvency and practical standards of competence / professional qualifications AEO Security authorisation is issued to an economic operator who fulfils the criteria of customs compliance (with a compliance score of < 5 on the NCS trader segmentation rating), appropriate record keeping standards, financial solvency and maintains appropriate security and safety standards
16	Ethyl-Alcohol Permit	Ethyl-Alcohol Permit	The Alcohol Permit issued by the Nigeria Customs Service allows businesses to legally import, distribute, and sell alcoholic products within Nigeria, ensuring compliance with national trade and public health regulations. This permit is crucial for maintaining control over the supply of alcohol in Nigeria, helping to ensure responsible distribution while supporting economic activities related to the alcohol industry.
17	Ship Chandler License	a) Application for Provisional Approval	A Ship Chandler is authorized by the Nigeria Customs Service supplies essential provisions to ships docked in Nigerian ports. These suppliers provide food, fuel, maintenance items, and other critical goods to ensure vessels are fully equipped for their voyages. By working within NCS guidelines, Ship Chandlers contribute to the safe and efficient operation of ships, supporting Nigeria's role as a key player in global maritime trade.
18		c) Application for Final Approval /Issuance of License	
19	Temporary Admission Permit	Temporary Admission Permit (TAP)	The Nigeria Customs Service (NCS) provides a Temporary Admission Permit (TAP) scheme, also known as a Temporary Importation Permit, for the temporary importation of certain goods into the country without the payment of full customs duties. This scheme is designed for goods that are intended to be re-exported after a specific period and for a defined purpose.

7 SERVICES STANDARDS

7.1: PERFORMANCE BENCHMARKS

S/N	SERVICES/ SUBCATEGORY	DOCUMENTS REQUIRED	APPLICATION PROCESS	TIMELINE	COST
1	Import Procedure: a) Registration of Form M	- Regulatory Certificates (depending on the type of goods) - Proforma invoice - Insurance certificate	- The Importer completes the Form M through the Authorised Dealer Bank (ADB), for approval by the CBN - Upon CBN's approval, NCS registers the Form M Please visit the Single Window for Trade portal via the following link for more details and completion of Form M process: https://trade.gov.ng/en/	1 Day	Free
2	Import Procedure: b) Pre-Arrival Assessment Report (PAAR)	- Registered Form M - Regulatory Certificates (depending on the type of goods) - Bill of Lading/ Airwaybill/ Waybill - Commercial Invoice - Packing List - Certificate of Origin	Please visit the Single Window for Trade portal via the following link for more details and completion of PAAR process: https://trade.gov.ng/en/	2 Days	Free

3	Import Procedure: c) Single Goods Declaration (SGD) and Release	- Pre-Arrival Assessment Report (PAAR) - e-Manifest	The Importer (or the Agent): - Generates e-SGD - Generates Assessment Notice - Make Payment based on assessment notice - Requests Inspection (if applicable) The Inspection Report is generated by the NCS/Joint Inspection team and cargo is Released (if compliant) Please visit the Single Window for Trade portal via the following link for more details and completion of SGD: https://trade.gov.ng/en/	48 hrs	Common External Tariff (CET) https://customs.gov.ng/?page_id=3127
4	Export Procedures: a) Completion of Form NXP	- Proforma Invoice - Sales Contract/ Agreement, where applicable - Name and address of the exporter. - NEPC (Nigeria Export Promotion Council) number. - Other supporting documents like Phytosanitary Certificates, SON Certificates, NAFDAC Certificates, etc., depending on the type of cargo.	NOTE: The Form NXP process is completed by the Exporter (or the Agent) without NCS' input. NCS has no role in the process, thus, no applicable timeline or cost from NCS Please visit the Trade Monitoring System (TRMS) portal via the following link for more details and completion of Form NXP: https://www.tradesystem.gov.ng/landing/index.html	Not Applicable	Not Applicable
5	Export Procedure: b) Joint Inspection	- Presentation of cargo at Designated Export Warehouse (DEW) for Inspection - Notification of NCS & other relevant MDAs - Shipping documents e.g. Bill of Exit, Bill of Lading, etc., other certificates, e.g. Form EUR-1	Upon completion of inspection, the container is sealed, Inspection Report generated and the Clean Certificate of Inspection (CCI) issued by the Inspection Agents	Immediate	Free

6	Export Procedure: c) Export Declaration (SGD) and Release	- Clean Certificate of Inspection (CCI) - Shipping documents e.g. Bill of Exit, Bill of Lading, etc., other certificates, e.g. Form EUR-1 - Receipt of Payment for Nigerian Export Supervision Scheme (NESS) Fee Presentation of sealed Container at Port of Departure for Release	Please visit the Single Window for Trade portal via the following link for more details and completion of SGD: https://trade.gov.ng/en/	2 weeks	Free
7	Customs Agent Licensing: a) Application for Provisional Approval	- Form sale 135 - Form sale 158 - Certificate of incorporation of company - Memo & article of association (customs agent) - Share capital of N1,000,000.00 fully paid - Certified list of directors form c.07 - Qualification/ vocational experience of director(s) - Sworn declaration of directors – non-involvement in fraud - Evidence of title of office - Scale of charges - Three (3) years tax clearance/ certificate - Recommendation from bank - Vehicles particulars - Sketch diagram and office plan - Letter of appointment/ acceptance of customs representative - Sworn affidavit of non-involvement of customs representative - Four (4) passport photographs of customs representative - Audited account of the company	NCS processes application through the Area Command, conducts inspection and issues a report for consideration and approval at the NCS Headquarters (HQ). NCS HQ issues Provisional Approval to enable the prospective Agent to collate and meet all necessary requirements for issuance of license Please note that the application process is manual, initiated through the closest NCS Area Command to the Operating address of the applicant	2 weeks	Free
8	Customs Agent Licensing: b) Application for Final Approval /Issuance of License	- Evidence of payment of prescribed licence fees - Insurance Bond	The Applicant submits final application through the NCS Area Command, with all relevant documents. NCS Area Command forwards application to NCS HQ where it is reviewed and final approval/license issued through the Area Command for onward transmittal to the Agent Please note that the application process is manual, initiated through the closest NCS Area Command to the Operating address of the applicant	2 weeks	Fresh: N515,000 Renewal: N215,000

9	Excise Procedures: a) Application for Entry of Premises/ Issuance of Provisional Approval for Construction	4 Copies of Application Letter 4 Copies of Form Sale 41 4 Copies of Questionnaire Form 4 Copies of Inspection Report 4 Copies of Certificate of Incorporation 4 Copies of List Directors 4 Copies of Site Plan 4 Copies of Premises Plan 4 Copies of Machinery Plan	Applicant submits Application for Entry of Premises at the NCS Area Command. NCS Area Command processes application and issues a report for consideration and approval at the NCS Headquarters (HQ). NCS HQ issues Provisional Approval to enable the Applicant commence construction of factory and meet all necessary requirements for issuance of license Please note that the application process is manual, initiated through the closest NCS Area Command to the Operating address of the applicant	2 weeks	Free
10	Excise Procedure: b) Issuance of Excise License/ Factory Number for Production	- Receipt of payment 4 Copies of Bank Bond	The Applicant submits final application through the NCS Area Command, with all relevant documents. NCS Area Command forwards application to NCS HQ where it is reviewed and final approval/ Excise License to applicant to commence production Please note that the application process is manual, initiated through the closest NCS Area Command to the Operating address of the applicant	2 weeks	N3,000 - N10,000 (for product licensing; depending on the product)
11	Customs Bonded Warehouse License: a) Application for Provisional Approval	- Formal Application - Certificate of Incorporation - Memorandum and Article of Association - Particulars of Directors u2013 Form Sale 2.3. - Current Customs Agent License - Audited Account of the Company - Forms Sale 158 - Site Plan and Premises Plan - Sketch Diagram of the location - Vehicle Particulars - Letter of Recommendation from a reputable bank - Inspection Report from the Area Command	NCS processes application through the Area Command, conducts inspection and issues a report for consideration and approval at the NCS Headquarters (HQ). NCS HQ issues Provisional Approval to enable the applicant to collate and meet all necessary requirements for issuance of license Please note that the application process is manual, initiated through the closest NCS Area Command to the Operating address of the applicant	4 weeks	Free

12	Customs Bonded Warehouse License: b) Application for Final Approval / Issuance of License	- Payment receipt - Bank Bond	The Applicant submits final application through the NCS Area Command, with all relevant documents. NCS Area Command forwards application to NCS HQ where it is reviewed and final approval/license issued through the Area Command for onward transmittal to the Agent Please note that the application process is manual, initiated through the closest NCS Area Command to the Operating address of the applicant	4 weeks	N60,000
13	Advance Ruling (AR)	- Registration on the AR portal at: https://advanceruling.nigeriatraderhub.gov.ng/landing/ - Completed Application Form - Proforma Invoice - Material and Safety Data Sheet MSDS (for Chemical Products stating the CAS No.) - Technical Data Sheet (for machineries) - Handbook/Manuals, where applicable - Pictures of Product at their packaged state	Note: Depending on the nature of product/item, there may be need for laboratory analysis and the cost will be borne by the Importer Please visit the NCS Advance Ruling portal via the following link for more details and application: https://advanceruling.nigeriatraderhub.gov.ng/landing/	150 days (prescribed by WCO) Please note that NCS delivery experience is 14 days	Free
14	Authorized Economic Operator (AEO) Registration a) AEO Simplified	- Submit Notification of Intent (NOI) online - Completed Self Assessment Questionnaire (SAQ)	Upon submission of the NOI by the Economic Operator (EO), NCS conducts a preliminary Risk Assessment using various matrix developed by the Risk Management Unit (RMU). The EO completes the SAQ online which is subsequently validated by NCS in addition to an onsite visit. Upon a successful validation, a Validation report and recommendation are generated and submitted to the AEO Steering Committee for review and approval. Upon approval from the AEO Steering Committee, the EO is granted AEO Simplified Status. Please visit the NCS AEO portal via the following link for more details and application: https://aeo.nigeriatraderhub.gov.ng/landing/	90 days	Free

15	Authorized Economic Operator (AEO) Registration b) AEO Security	• Submit Notification of Intent (NOI) online • Completed Self Assessment Questionnaire (SAQ) • ISO28001 or equivalent • ISO 9001 – Quality Management Systems • ISO 14001 – Environmental Management Systems • ISO 45001 – Occupational Health and Safety Management Systems • Electronic Data Interchange (EDI) • Other ISO certifications, depending on the product or service	Upon submission of the NOI by the Economic Operator (EO), NCS conducts a preliminary Risk Assessment using various matrix developed by the Risk Management Unit (RMU). The EO completes the SAQ online which is subsequently validated by NCS in addition to an onsite visit. Upon a successful validation, a Validation report and recommendation are generated and submitted to the AEO Steering Committee for review and approval. Upon approval from the AEO Steering Committee, the EO is granted AEO Security Status. Please visit the NCS AEO portal via the following link for more details and application: https://aeo.nigeriatraderhub.gov.ng/landing/	90 days	Free
16	Alcohol Permit	• Formal Application • NAFDAC Permit to Import • Certificate of Analysis • Certificate of Quality • Certificate of Origin • Current Tax Clearance Certificate • List of Buyers and their Authority to Purchase • Certificate of Incorporation • Inspection Report of Factory Premises • Registration with NAFDAC as a Chemical Marketer • Membership of Manufacturers Association of Nigeria (MAN) • Excise Distillers License	NCS processes application through the Area Command and issues a recommendation for consideration and approval at the NCS HQ. The approved license is forwarded to the Area Command for onward transmittal to the Company Please note that the application process is manual, initiated through the closest NCS Area Command to the Operating address of the applicant	4 weeks	Free

17	Ship Chandler License: a) Application for Provisional Approval	• Application Letter • Form Sale – 131 • Form Sale – 158 • Application by a Corporate Body for a Ship-Chandler License (Form 132) • Questionnaire Form • Certificate of Incorporation • Memorandum • Certified List of Directors • Affidavit of the Director That He Has Never Been Involved in Any Fraudulent Customs Cases • Qualification and Vocational Experience of The Director • Letter of Appointment of Ship-Chandler Representative • Letter of Recommendation from Bank • Three Years of Tax Clearance • Evidence of Ownership of the Premises • Auditors Report	NCS processes application through the Area Command, conducts inspection and issues a report for consideration and approval at the NCS Headquarters (HQ). NCS HQ issues Provisional Approval (valid for 1 month) to enable the applicant to collate and meet all necessary requirements for issuance of license	2 weeks	Free
18	Ship Chandler License: b) Application for Final Approval/Issuance of License	• Payment receipt • Bank Bond	The Applicant submits final application through the NCS Area Command, with all relevant documents. NCS Area Command forwards application to NCS HQ where it is reviewed and final approval/license issued through the Area Command for onward transmittal to the Applicant Please note that the application process is manual, initiated through the closest NCS Area Command to the Operating address of the applicant	2 weeks	NGN515,000 (NGN350,000 bond required)

19	Temporary Admission Permit	• Company Formal Application • Formal Application by Agent • Invoice • Contract Agreement • Item Brochure/Picture • Certificate of Registration • Lease Agreement • Certificate of Incorporation • Tax Clearance (Three Years) • Form Sale 33 • Agency License • Authority To Act As Agent • Initial Twelve (12) Months TA Approval • First Six (6) Months TA Approval • Second Six (6) TA Approval • Existing Bond Details	NCS processes application at the HQs, carries out verification and valuation to issue bond letter. Upon verification of bond from authorised dealer bank (ADB), the TAP is issued to the applicant. Please note that the application process is manual and extensions do not go through valuation again	4 weeks	Free
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Please note:

- Timelines are indicative and may vary depending on the complexity of the case and workload at the NCS.
- Timelines only apply when all requirements are met. Incomplete applications or missing documentation may cause delays.
- Requirements may be subject to change. It's recommended to consult the NCS website (www.customs.gov.ng) for the latest information

7.2 MEASUREMENT AND MONITORING PROCEDURES

As an agency with scope of responsibility on border formalities, measurement, and monitoring of procedures in customs clearance is based on the process flow of import related or export related transactions under the Unified Customs Management Systems (UCMS) also known as (B'Odogwu). This means that performance measurement aims to assess the time it takes for goods to be released from customs control after all documentary requirements have been fulfilled, payments made, and physical inspection conducted. Under the recommendation of the WCO, the Service uses Time Release Studies (TRS) to evaluate our performance and identify bottlenecks in our procedures.

It is important to note, however, that the clearance of import or export cargo through the ports usually involves other stakeholders such as NAFDAC, SON, NDLEA, Terminal Operators, among others. NCS TRS helps to identify where a delay has occurred in the clearance process and who is responsible for such delays.

8 RIGHTS AND OBLIGATIONS OF STAKEHOLDERS

8.1 RIGHTS OF STAKEHOLDERS

The Nigeria Customs Service Act, 2023, outlines the rights and obligations of various stakeholders involved in customs operations in Nigeria. The Act defines stakeholders as individuals or entities that have a direct or indirect interest in the importation, exportation, or transit of goods through Nigeria's customs territory.

Rights of Stakeholders:

1. Declarants have the right to be present or represented during the examination of goods or taking of samples (Section 52(3)).
2. Declarants have the right to use licensed customs representatives to act on their behalf in customs matters (Section 103(1)).
3. When conducting a customs business, a representative has the same rights as his principal (103(3)).

8.2 OBLIGATIONS OF STAKEHOLDERS

Obligations of Stakeholders:

1. Declarants are obligated to lodge accurate and complete goods
 - i. declarations, as specified in Section 47(2).
2. Customs representatives are obligated to act in accordance with the instructions of their clients and to provide accurate information to the customs authorities, as specified in Section 47(1).
3. Importers and exporters are obligated to ensure that goods are properly declared and that all required documents are submitted, as specified in Section 47(1).
4. Declarants are obligated to maintain records of their customs transactions for a period of ten calendar years (Section 43).
5. All stakeholders are obligated to comply with customs regulations and to ensure that their transactions are conducted in accordance with the Act and its regulations.

9 RESPONSIBILITIES OF NCS OFFICERS AND PROFESSIONAL CONDUCT

In line with the legal provisions of (Section 274) the Customs Act 2023, professional ethics in NCS is developed through policies and programs established to enhance the work ethics of the officers and men of the Service. One of the initiatives taken by the Service was the introduction of the Nigeria Customs Service Training and Doctrine Command (TRADOC), Gwagwalada. The NCS also recently launched its Reputation Management Handbook, providing guidance on professional conduct by the officers.

Additionally, the Service collaborates with development partners like the World Customs Organization (WCO), which is the umbrella body for customs administrations globally to provide expert trainings and capacity building on core customs functions such as Tariff Classification, Customs Valuation and Origin, in line with international best practices. The responsibilities of the NCS officers are guided by what has been summarized into 7 'Cs which are as follows:



1. Consult colleagues
2. Clear questions
3. Courtesy without loss of dignity
4. Control situation
5. Careful Examination
6. Command Attention
7. Clean hand in all respects

9.2 TRANSPARENCY AND ACCOUNTABILITY

In line with the provisions of Section 29 of the Customs Act 2023, NCS is obligated to maintain transparency and consultation with stakeholders. Additionally, Article 2 of the WTO-TFA 2017 makes it mandatory for Members to consult stakeholders and provide opportunity to make comments on procedures and processes before they are implemented or updated.

9.3 EFFICIENT SERVICE DELIVERY

NCS has automated the following areas which account for about 98% of customs clearance procedures:

1. Issuance of e-Form M,
2. electronic processing of PAAR,
3. Submission of electronic manifest,
4. Lodgment of electronic import or export documents and self – assessment by declarant,
5. electronic payment of fees,
6. electronic risk management selectivity engine.
7. electronic release of cargo from customs control.

10 DISPUTE RESOLUTION

10.1 COMPLAINT PROCEDURES

This outlines the process for resolving disputes regarding customs decisions (eg. Tariff Classification, valuation and others).

On noticing discrepancies, the examiner escalates the issue IMMEDIATELY to query and amendment. The Query and Amendment should address the discrepancies not later than 96 hours. In the case of a Demand Notice (DN), the declarant is to write a letter accepting the DN, else, he is advised to initiate the formal procedure by escalating the issue to the area command dispute resolution committee.

If the declarant disagrees with NCS decision, the Service must provide written reasons for the decision within a reasonable timeframe upon request (Section 269(1)).

Service	Description	Timeli ne (Average)	Requirements
Appeal Filing	The declarant can file a written appeal with the Customs Area Controller under the area command where the cargo is imported, and the decision issued. With grounds for appeal and supporting evidence	Sections 269(2), 269(3a), 269(3b) and 269(4) of NCSA 2023	30 days (subject to extension for submission of additional information)
Area Command Review	The Service command reviews the appeal and supporting documents. A written decision is issued.	Section 270(a)	21 days
Appeal to Comptroller-General	If dissatisfied with the Service command's decision, the declarant can appeal to the Comptroller-General.	Section 270(b)	30 days
World Customs Organization (WCO) Escalation	If unsatisfied with the Comptroller-General's decision, the declarant can request escalation to the WCO.	Section 270(c)	
Court Appeal	As a final option, the declarant can appeal to a court of competent jurisdiction if they disagree with the Comptroller-General's decision	Section 270(d)	

11 FEEDBACK AND COMPLAINTS

11.1 CHANNELS FOR PROVIDING FEEDBACK

Feedback and Complaint Channels for Nigeria Customs Service (NCS)

1. **ReportNg Portal:** The ReportNg offers a dedicated complaint portal (<http://www.reportgov.ng/>). This online platform allows users to submit complaints electronically, including details of the issue, supporting documents, and preferred mode of response.
2. **NCS Email:** For those without internet access, complaints can be submitted via email to complain@customs.gov.ng. This email address is specifically designated for receiving complaints from the public.
3. **NCS Public Relations Unit:** The NCS Public Relations Unit serves as a point of contact for inquiries and complaints. You can reach them by phone at the Abuja headquarters: 07037891156, 02018898888, 02018898889.
4. **Physical NCS Offices:** Complaints can be submitted in person at any NCS Area Command or Headquarters office across the country.
1. **PAAR Consignment Support:** | For issues or questions regarding the PAAR issuance process (rejection, registration, etc.):
 - 24/7 Helpdesk Phone Lines: 07037891156, 02018898888, 02018898889
 - Online Chat (Skype): [wfnsupport](#), Email Support: helpdesk@ncspaar.org
 - General Inquiries/Email Support: info@ncspaar.org

11.2 COMPLAINT RESOLUTION PROCESS

Stage	Description	Timeframe (hours)
Receiving Notification	Complaint received through online platform from citizens or business.	0
Initial Assessment	Evaluate the nature and severity of the complaint to determine the appropriate course of action.	0 - 12
Investigation	Conduct investigation, gather information and evidence.	12-36
Analysis and Resolution	Analyze findings, develop a resolution plan, and take necessary actions to address the complaint.	36-72
Communication & Feedback	Keep complainant informed, communicate final decision, gather feedback	Throughout process

