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CCC
custom consultative committee



TRADE COMPLIANCE HANDBOOK

(Doing Trade the Right Way)

Customs Consultative Committee (CCC) Secretariat

In partnership with the Nigeria Customs Service (NCS)

"Compliance Builds Confidence — Confidence Builds Commerce."



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FOREWORD

The Customs Consultative Committee (CCC) proudly presents this Trade and Import Clearance Operational Compliance Handbook as part of its ongoing collaboration with the Nigeria Customs Service (NCS) to foster integrity, transparency, and ethical conduct within Nigeria's trade and clearance environment.

This publication aims to bridge the compliance knowledge gap among importers, exporters, freight forwarders, and port users, by simplifying Customs laws, valuation principles, and trade ethics into a user-friendly format that promotes voluntary compliance.

The CCC believes that "compliance begins with awareness." Through informed participation and self-regulation, stakeholders can complement Customs reforms, enhance trade facilitation, and strengthen Nigeria's global trade competitiveness.

Signed:
The Chairman, Customs Consultative Committee (CCC)



PREFACE

The Nigerian trade and clearance ecosystem has long grappled with systemic irregularities including under-declaration, wrong classification, value manipulation, document falsification, concealment, and insider collusion.

Despite sustained modernization efforts by the Nigeria Customs Service — including ICT-based reforms such as NICIS II, e-Valuation, PAAR, and the Single Window — non-compliance behaviors remain a significant barrier to effective trade facilitation.

In its consultative capacity, the CCC Secretariat has developed this Trade and Import Clearance Compliance Handbook as an educational tool to promote awareness, discipline, and ethical conformity among all trade participants.



OBJECTIVE OF THE HANDBOOK

- 1. To promote voluntary trade compliance and customs integrity.**
- 2. To simplify customs procedures and valuation principles for public understanding.**
- 3. To strengthen transparency in import/export operations.**
- 4. To reduce infractions, delays, and clearance disputes.**
- 5. To enhance trust and collaboration between Customs and the trading public.**
- 6. To support the CGC's vision of integrity-driven trade facilitation.**



UNDERSTANDING TRADE COMPLIANCE

Trade compliance is the act of conducting import and export activities in full conformity with national laws, customs regulations, and international trade standards. It is not optional — it is a shared responsibility between Customs, importers, agents, and logistics operators.

KEY ELEMENTS OF COMPLIANCE INCLUDE:

**ACCURATE
DOCUMENTATION**

**CORRECT TARIFF
CLASSIFICATION.**

TRUE VALUATION

**PROPER DESCRIPTION
OF GOODS.**

**TRANSPARENT FINANCIAL
AND OPERATIONAL CONDUCT.**



THE 10 COMPLIANCE FLASH POINTS

1. Documentation Integrity:

- Ensure all documents (Form M, Invoices, Bill of Lading, PAAR, etc.) are consistent and authentic.
- Avoid mutilation, falsification, or recycling of used documents or SGD.
- Verify the legitimacy of suppliers and ensure traceability of transactions.
- Consistency across all declarations builds trust and avoids delays.

2. True and Defendable Value Declaration:

- Declare the real transaction value, in accordance with WTO valuation principles.
- Avoid artificial inflation or under-declaration to evade duties.
- Use Customs-approved valuation tools for self-checks.
- Remember: undervaluation is fraud and punishable under Custom Act 2023.

3. Correct Tariff Classification

- Apply the right Harmonized System (HS) code for your goods.
- Misclassification to attract lower duty rates constitutes a compliance breach.
- Consult licensed customs brokers or classification experts when in doubt.



THE 10 COMPLIANCE FLASH POINTS

4. Accurate Cargo Description:

- Fully describe items (brand, model, quantity, technical specs).
- Avoid ambiguous entries such as “general goods” or “miscellaneous.”
- Ensure invoice, packing list, and manifest all match physical cargo content.

5. Proper Valuation & Duty Payment:

- Use official Customs channels for duty assessment and payment.
- Ensure that all receipts are traceable through the NCS payment portal.
- Keep payment evidence for audit purposes.

6. Ethical Conduct — No Collusion, No Compromise:

- Reject inducements and backdoor dealings.
- Do not facilitate or benefit from illegal clearance shortcuts.
- Report unethical practices to the appropriate anti-corruption desk.

7. Freight Forwarder's Professional Ethics:

- Verify client documents before declaration.
- Offer compliance guidance to clients rather than shortcuts.
- Maintain transparent accounting and documentation for every transaction.
- State and uphold your standards trading conditions, when entering into agreement with clients.



THE 10 COMPLIANCE FLASH POINTS

8. Post-Clearance Compliance:

- Keep all trade and clearance records for at least five (5) years.
- Ensure accessibility during Customs audits or verification exercises.
- Respond truthfully to audit inquiries.

9. Responsible ICT Usage:

- Use Customs ICT platforms (B'Odugwu - PAAR Portal, Single Window) responsibly.
- Avoid unauthorized system access, password sharing, or data tampering.
- Report technical irregularities immediately.
- Resist the temptations of being used as an insider trader(a mole in the system)

10. Continuous Learning and Awareness:

- Attend compliance and ethics training sessions organized by CCC or NCS.
- Stay updated on new Customs laws, tariff schedules, and trade regulations.
- Promote peer learning and mentorship among operators.



"COMPLIANCE SELF-CHECK" CHECKLIST.

The following compliance self check
aka "Checklist"

ii). Area - Supplier:
Guiding Question-
Have I verified supplier
authenticity?
Check ()

v).Area- Cargo Description:
Guiding Question:
Does cargo description
match invoice and BL?
Check ()

viii).Area -Agent Conduct;
Guiding Question:
Is my clearing agent
licensed and ethical?
Check ()

I).Area - Documentation:
Guiding Question-
Are my documents
complete and consistent?
Check ()

iii). Area - Valuation:
Guiding Question-
Is the declared value
accurate and defendable?
Check ()

vi).Area- Duty Payment:
Guiding Question:
Was duty assessed and
paid officially?
Check ()

ix). Area -Corruption Risk:
Guiding Question:
Have I refused any
compromise?
Check ()

iv).Area - Classification:
Guiding Question:
Have I used the right
HS Code?
Check ()

vii).Area- Records:
Guiding Question:
Are all clearance
documents archived?.
Check ()

x).Area - Awareness:
Guiding Question:
Have I participated in
recent compliance training?
Check ()



CONSEQUENCES OF NON-COMPLIANCE

CARGO SEIZURE
AND
FORFEITURE

FINANCIAL
PENALTIES
AND
RE-ASSESSMENT.

PROSECUTION
UNDER CUSTOMS
ACT 2023 OR
RELATED LAWS.
RISKS POSSIBLE
IMPRISONMENT

SUSPENSION
OR REVOCATION
OF LICENSE.

DAMAGE TO
BUSINESS
REPUTATION
AND CREDIBILITY.

INITIATE OFFICIAL
STEPS FOR THE
RETRIEVAL OF
OFFICIAL
TRAVELLING
DOCUMENTS.



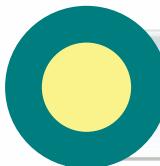
BENEFITS OF COMPLIANCE.



Faster clearance
and reduced delays



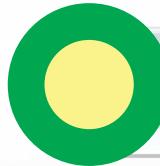
Lower cost of
operations



Improved relationship
with Customs



Strengthened trade credibility
and access to facilities



National revenue
assurance



Alignment with
global best practices.



**CCC COMPLIANCE
SUPPORT INITIATIVES**

The Customs Consultative Committee (CCC) through its Secretariat shall:

- Organize quarterly compliance clinics for port stakeholders.
- Facilitate training modules on valuation and documentation accuracy.
- Publish compliance bulletins and flash posters at major entry points.
- Operate a confidential helpdesk for compliance guidance and reporting.
- Develop digital resources (e-Handbook, PowerPoint, and online materials) for wide public use.

**TRADE COMPLIANCE
HANDBOOK**
(Doing Trade the Right Way)



**UNDERSTANDING THE NIGERIA CUSTOMS ACT 2023 - BEING THE CUSTOMS
CONSULTATIVE COMMITTEE - CCC PUBLIC ENLIGHTENMENT DOCUMENT.**



**UNDERSTANDING THE NIGERIA CUSTOMS ACT 2023 - BEING THE CUSTOMS
CONSULTATIVE COMMITTEE - CCC PUBLIC ENLIGHTENMENT DOCUMENT.**

1.0. AN OVERVIEW OF THE NCS ACT 2023.

The Nigeria Customs Service Act 2023 is a legislation that governs the operations of the Nigerian Customs Service, focusing on trade facilitation, revenue collection, and border security. Here are some key aspects of the Act:

Key Provisions:

- Establishment and Functions: The Act establishes the Nigerian Customs Service as a legal entity, outlining its functions and powers, including administering customs laws, collecting revenue, preventing smuggling, and facilitating trade.
- Governing Board: The Act establishes a Governing Board for the Service, comprising the Minister of Finance, Comptroller-General, and representatives from various Federal Ministries.
- Technology Deployment: The Act mandates the use of electronic data processing methods for information exchange and provides for the development of electronic systems to fast-track customs operations.



- Intellectual Property Protection:** The Act empowers the Service to detain, arrest, or seize goods that infringe on intellectual property rights.
- Authorized Economic Operators:** The Act introduces the concept of Authorized Economic Operators, simplifying procedures for clearance and certification.

Scope and Application:

- The Act applies to all imports and exports in Nigeria, aiming to facilitate international trade while protecting the nation's economy and security.
- It outlines regulations and penalties for smuggling, duty evasion, and other customs-related offenses.
- The Act also provides for the temporary importation of personal effects and exemptions from duties for certain goods.

Implications:

- The Act is expected to boost revenue generation, improve trade facilitation, and enhance the overall efficiency of customs operations in Nigeria.



- It will also promote a safe environment for innovation and creativity, while ensuring compliance with international best practices.

2.0. NCS ACT SUMMARY OF SCOPES.

The Nigeria Customs Service Act 2023 has the following scope:

- Total Parts: 33 parts
- Total Sections: 282 sections

- Schedules: The exact number of schedules is not specified in the available information, but the previous Customs and Excise Management Act (CEMA) had 3 schedules. It's possible the new Act may have a similar or different number of schedules.

- Subsidiary Legislation: The number of subsidiary legislation is not specified for the 2023 Act. However, the previous CEMA had 19 subsidiary regulations.



Some key aspects of the Act include:

Short Title: The short title of the Act is "Nigeria Customs Service Act, 2023".

Establishment and Functions: The Act establishes the Nigerian Customs Service as a legal entity and outlines its functions and powers.

Governing Board: The Act establishes a Governing Board for the Service.

Technology Deployment: The Act mandates the use of electronic data processing methods for information exchange.

Intellectual Property Protection: The Act empowers the Service to detain, arrest, or seize goods that infringe on intellectual property rights.

Authorized Economic Operators: The Act introduces the concept of Authorized Economic Operators, simplifying procedures for clearance and certification.



3.0. OVERVIEW OF THE ACT STRUCTURE AND FOCUS:

The Nigeria Customs Service Act 2023 is divided into 33 parts, consisting of 282 sections. Below is an overview of the Act's structure and focus:

Parts and Focus:

- Part I: Establishment and composition of the Nigerian Customs Service Board
- Part II: Functions and powers of the Board
- Part III: Staff of the Board
- Part IV: Limitation of actions
- Part V: Miscellaneous (delegation of power, application of Pensions Act, staff regulations, transitional provisions, interpretation, and short title)
- Part XVI: Special Economic Zone Procedure

The Act focuses on:

- **Establishing the Nigerian Customs Service:** Outlining its functions and powers
- **Trade Facilitation:** Simplifying customs procedures and promoting international trade
- **Revenue Collection:** Ensuring efficient collection and accounting of customs revenue



- **Border Security:** Preventing smuggling, customs fraud, and other violations
- **Technology Deployment:** Mandating electronic data processing methods for information exchange
- **Intellectual Property Protection:** Empowering the Service to detain, arrest, or seize goods infringing intellectual property rights
- **Authorized Economic Operators:** Introducing simplified procedures for clearance and certification

Schedules:

- The Act has at least one schedule, which provides supplementary provisions relating to the Board, including:
 - **Proceedings of the Board:** Quorum, meetings, and standing orders
 - Committees: Appointment, powers, and procedures
- **Seal and Authentication:** Affixing the seal, authentication, and execution of documents.



4.0. HIGHLIGHT OF NCS ACT 2023 REGULATORY PROVISIONS IN RELATION TO SMUGGLING.

4.1. Definition Of Smuggling: - From the view point of the Customs definition, smuggling can be viewed from six headings, which are:

- i) False declaration and concealment.
- ii). Willful under payment of Customs duties.
- iii). Trafficking in prohibited, restricted goods.
- iv). Use of unapproved routes and ports.
- v). Forging of customs documents, hacking of customs system.
- vi). Touting in Customs goods and documents (mutilation, machine outside faking, etc).

In view of this, the Nigeria Customs Service Act 2023 has several regulatory provisions related to smuggling, this includes:

- Prevention of Smuggling: The Act empowers the Nigerian Customs



Service to prevent smuggling, customs fraud, and other violations, ensuring border security and protecting the nation's economy.

- Penalties for Smuggling:** The Act outlines penalties for individuals involved in smuggling, including imprisonment and forfeiture of smuggled items. Sections 45, 164, 233, 234, and 237 of the Act detail these penalties.
- Detention and Seizure:** The Service is authorized to detain, arrest, or seize goods that infringe intellectual property rights or are being smuggled into the country (Section 168 of the Act).
- Border Enforcement:** The Act mandates collaboration with relevant agencies to carry out border enforcement and regulatory activities, further strengthening anti-smuggling efforts.

These provisions demonstrate the Act's focus on preventing smuggling and protecting Nigeria's economic interests. By empowering the Nigerian Customs Service to effectively enforce customs regulations, the Act aims to promote legitimate trade and commerce while safeguarding the nation's borders..



5.0. THE POWERS OF A CUSTOMS OFFICERS (A COMPARISON OF CEMA SECTIONS AND NCS ACT 2023 SECTIONS).

The Nigeria Customs Service Act 2023 has provisions similar to the old CEMA sections. Below are relevant sections dwelling on the powers of an officer:

- Section 8 (CEMA):** Powers equivalent to police officers might be covered under Section 7 (NCS Act 2023): Powers of customs officers.
- Section 21 (CEMA):** Power to board and examine ship, aircraft, or vehicle might be covered under Section 168 (NCS Act 2023): Detention and seizure of infringing goods or other sections related to border enforcement.
- Section 22 (CEMA):** Power to inspect aerodromes, records, etc. might be covered under various sections (NCS Act 2023): Related to border enforcement, regulatory activities, and inspections.



- **Section 23 (CEMA):** Power to prevent flight or aircraft might be covered under Section 233 (NCS Act 2023): Smuggling and customs fraud or other sections related to border security.
- **Section 24 (CEMA):** Power to prohibit goods from being imported might be covered under Section 45 (NCS Act 2023): Importation of prohibited goods.
- **Section 33 (CEMA):** Power to detain ships, etc. might be covered under **Section 168 (NCS Act 2023):** Detention and seizure of infringing goods or other sections related to detention and seizure.
- **Section 36 (CEMA):** Power to regulate unloading, removal, etc. of imported goods might be covered under various sections (NCS Act 2023): Related to customs procedures and regulations.
- **Section 146 (CEMA):** Power to NCS Act 2023 might be covered under various sections (NCS Act 2023): Related to inspections and investigations.



- **Section 147 (CEMA):** Power to search premises might be covered under Section 149 (CEMA equivalent) might be related to Section 168 or other sections (NCS Act 2023): Related to search and seizure.
- **Section 149 (CEMA):** Power to search vehicles and ships might be covered under Section 168 (NCS Act 2023): Detention and seizure of infringing goods or other sections related to search and seizure.
- **Section 150 (CEMA):** Power to search persons might be covered under Section 168 (NCS Act 2023): Detention and seizure of infringing goods or other sections related to search and seizure.
- **Section 167 (CEMA):** Power to seize or detain anything liable to forfeiture under customs laws might be covered under Section 168 (NCS Act 2023): Detention and seizure of infringing goods.

6.0. OTHER POWERS OF CUSTOMS OFFICERS:

- General Powers: Customs officers have the power to administer, manage, and enforce the provisions of the Act and other customs and excise laws.



- **Border Enforcement:** They are mandated to collaborate with relevant agencies to carry out border enforcement and regulatory activities.
- **Detention and Seizure:** Customs officers are authorized to detain, arrest, or seize goods that infringe intellectual property rights or are being smuggled into the country (Section 168).

7.0. PENALTIES FOR SMUGGLING:

The Act outlines penalties for individuals involved in smuggling, including imprisonment and forfeiture of smuggled items, this includes:

- **Section 45:** Importation of Prohibited Goods
 - Penalty for importing goods contrary to prohibitions or restrictions.
- **Section 164:** False Declaration
 - Penalty for making false declarations or providing incorrect information.
- **Section 168:** Detention and Seizure of Infringing Goods
 - Customs officers can detain, arrest, or seize goods that infringe intellectual property rights.



- **Section 233:** Smuggling and Customs Fraud
 - Penalty for smuggling or attempting to smuggle goods into the country.
- **Section 234:** Dealing with Smuggled Goods
 - Penalty for dealing with goods that have been smuggled into the country.
- **Section 237:** Obstruction of Customs Officers
 - Penalty for obstructing or resisting customs officers in the performance of their duties.

8.0. CONCLUSION.

This lecture is a mere and simplified academic efforts for public enlightenment and campaign purposes.

The NCS Act 2023 is a comprehensive customs statutory book of legislative enablement to guide the management and officers accordingly.

The need for the trading public and freight forwarders to devote ample time to study the Act can not be over emphasised.

Thank you.

**Fwdr Eugene Nweke Rff
Secretary, Customs Consultative Committee - CCC.**



CONCLUSION

Compliance is not just a Customs requirement — it is the foundation of trust, efficiency, and sustainability in trade.

By adopting the principles outlined in this Handbook, every trader and freight forwarder contributes to a transparent, professional, and prosperous Nigeria.

"Compliance Builds Confidence — Confidence Builds Commerce".