

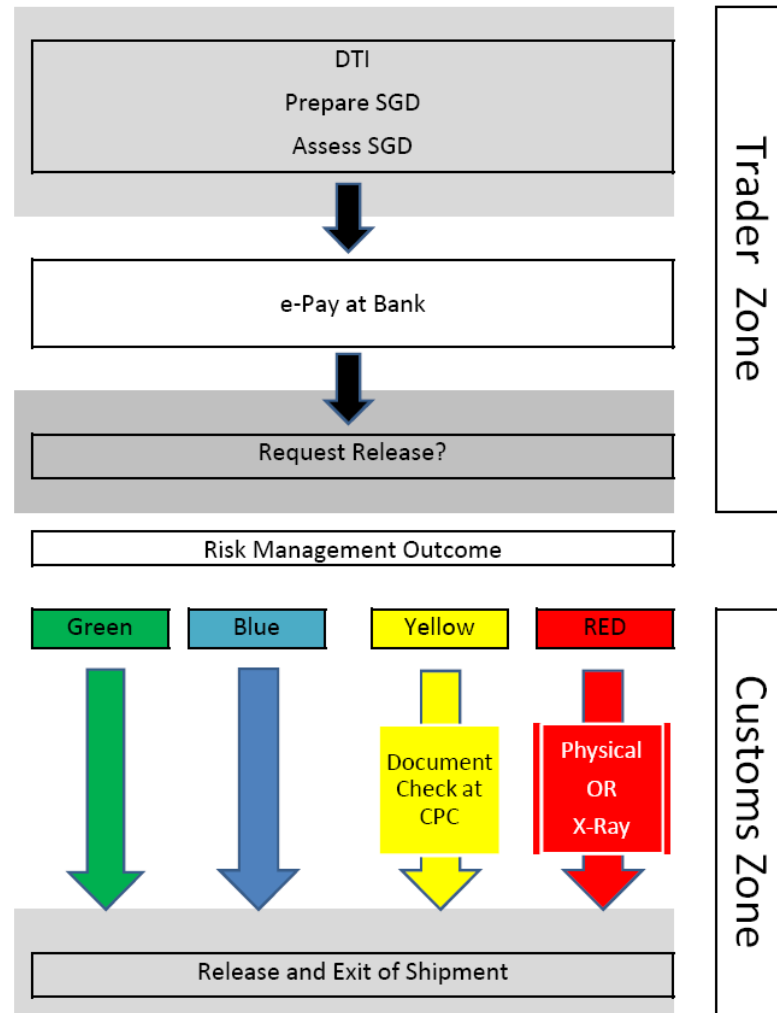


**NIGERIA CUSTOMS SERVICE**

# Simplified Clearance

Guide to Trade and Customs Agents  
Procedure for self-assessment and upfront e-payment

Nigeria Customs Service  
Procedure for self-assessment and upfront payment



## 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', RAR, etc. (These documents are obtained by the importer from the bank at which the Form M was opened)

Where is an ASYCUDA SGD prepared?

There are two locations:

- (1) Private DTI<sup>1</sup> in the office of Importer or Agent
- (2) Public DTI Café

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<sup>1</sup> DTI means Direct Trader Input

## Step 1: Preparation of ASYCUDA SGD

### (1) 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, RAR, etc:

- Capture SGD information
- Assess your SGD
- Print SGD and Assessment Notice
- Sign SGD and insert into a folder together with Invoice CCVO, Bill of lading /Air way Bill /Road waybill, Packing List, Permit where necessary, Insurance, Form 'M', RAR, etc.

## **(2) 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
- Print SGD and Assessment Note
- Sign SGD and insert in a folder together with Invoice CCVO, Bill of lading /Air way Bill /Road waybill, Packing List, Permit where necessary, Insurance, Form 'M', RAR, etc ...

**Presidential Committee on 48-Hour Clearance  
Short Term Recommendation # 18:**

" Adopt DTI (Direct Trader Input) as the unique procedure for submitting electronic manifests and SGDs to Customs (Discontinue data Capture Seat)"

## Notes:

- a. While capturing the SGD, specify the bank at which Customs duty will be paid. It must be the bank 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.

## Step 2: Pay at bank

At this stage you will proceed to your designated bank with your system generated assessment notice.

The Bank officer will match your printed assessment notice with the electronically received assessment notice for your SGD. If the information tallies the Bank will receive your payments and issue you a signed 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.

### Step 3: Request Release

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 will release the goods after either scan or physical examination. The NCS system will not permit the release of goods if outstanding duty has not been fully paid.



## Step 4: Customs Control

When you request the release of your consignment through the NCS system, NCS Risk Management information will then determine the level of scrutiny that NCS will give your consignment.

There are four possible risk outcomes:

GREEN:	BLUE:	YELLOW:	RED:
Go to Terminal Operator	Go to Terminal Operator	Go to CPC	Go to Examination Area
<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 <u>or</u> 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>

**Green** and **Blue** SGD's are "Customs Cleared" i.e. released from customs control and do not require any Customs intervention.

**You should go straight to the Terminal operator to claim your shipment.**

**Yellow** and **Red** are for SGD's requiring Document Checking and Scanning/Examination respectively.

**Proceed as described below:**

## Yellow SGDs

Your SGD will be assigned to a Documentary Check Officer at the CPC. This Officer might query your SGD for clarifications, missing documents, discrepancy between documents, etc. Based on this; the Officer can amend your declaration. Finally The Officer will re-route your SGD to Green indicating that it is “Customs Cleared” and released from customs clearance. At that stage you will go to Terminal Operator for release of shipment.

## Red SGDs

Your SGD is routed to either:

- (1) X-Ray Examination at Scanning Site OR
- (2) Physical Examination at Terminal

(1) In case of X-Ray Examination you should go to scanning site. Your shipment will be scanned and images will be checked by the assigned image analyst customs officer. Based on scanned image of your shipment the assigned customs officer can amend your declaration. Finally the image analyst customs officer will re-route your SGD to Green indicating that it is “Customs Cleared” and released from customs control.

Note:

*In some cases the Documentary Check officer might re-route your SGD to Red for Physical or X-ray examination. In that case the Officer has to provide you and his superiors with justifications for his actions in the NCS system.*

Note:

*In some cases the Image Analyst officer might conduct physical examination at X-Ray scanning site.*

(2) In case of Physical Examination: the assigned officer will examine your shipment, amend your declaration, if necessary, and report his findings. Finally the officer will re-route your SGD to Green indicating that it is “Customs Cleared” and released from customs control

## Step 5: Release of Consignment at Terminal Operator

Your SGD is now “Customs Cleared” and released from customs control.

Proceed to T/O for issuance of Exit Note.

The NCS system will have electronically notified the T/O that your consignment 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.

## Step 6: Exit of Consignment at gate

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

END