

Comptroller-General's Office,  
Nigeria Customs Service,  
Headquarters,  
Wuse Zone 3, Abuja.

4<sup>th</sup> June, 2008

To: All Customs Area Controllers.

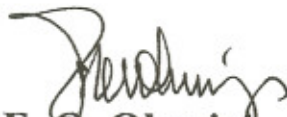
**CIRCULAR NO. 03/2008**  
**TOWARDS ATTAINING 48HOURS CLEARANCE TIME**

Further to our meeting of 3<sup>rd</sup> June, 2008 with the Comptroller-General.

2. You are reminded as follows:-

- (i) Importers or their Agents **MUST** make honest and transparent declaration(s) as these will facilitate the release of their consignments;
- (ii) Importers who have consignment lying in the ports whose descriptions, values and quantities are at variance with the Risk Assessment Report (RAR) are advised to make genuine and honest declaration in terms of the descriptions, values and quantities to clear their goods. However, Importers or Agents who make **false declaration(s)** would be subjected to the provisions of **Sections 46 and 47 of CEMA, which provides for detention, seizure and prosecution;**
- (iii) All used items **MUST** be physically examined;
- (iv) All officers conducting examination of goods **MUST** fill the Inspection Act as provided for in the clearance procedures.

3. You are to note the overleaf for strict implementation, please.



**E. O. Okeniyi,**

**Assistant Comptroller-General (Tariff & Trade)**

**for: Comptroller-General of Customs**