

FEDERAL REPUBLIC OF NIGERIA  
 FEDERAL MINISTRY OF FINANCE  
 NIGERIA CUSTOMS SERVICE  
 DI PROJECT

**48 Hours**  
*Clearance process*

Facts & proposal





UNCTAD ASYCUDA

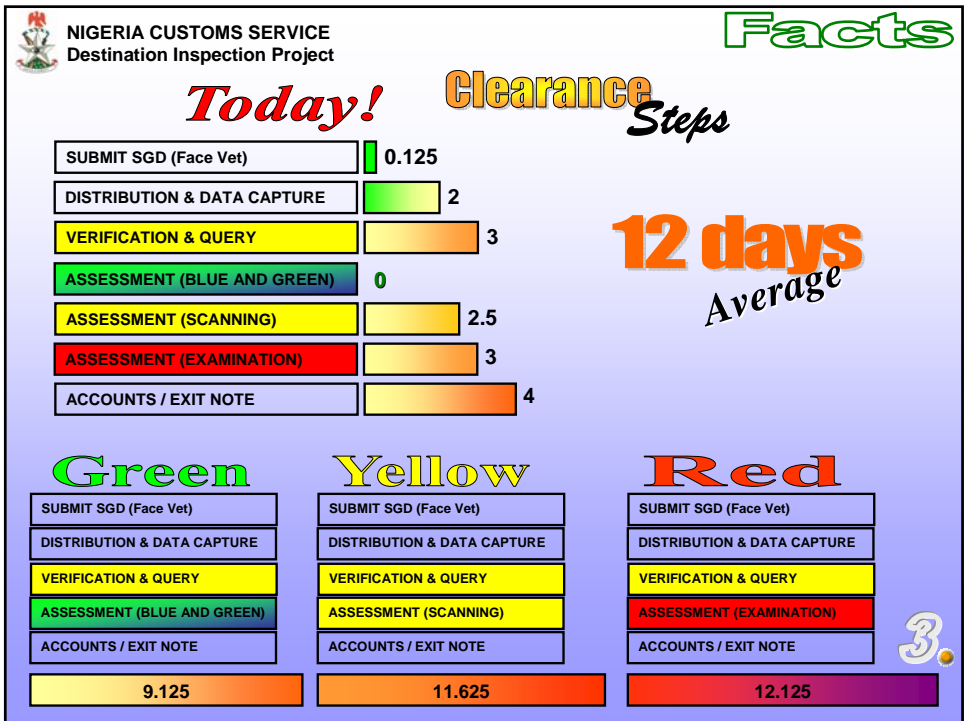
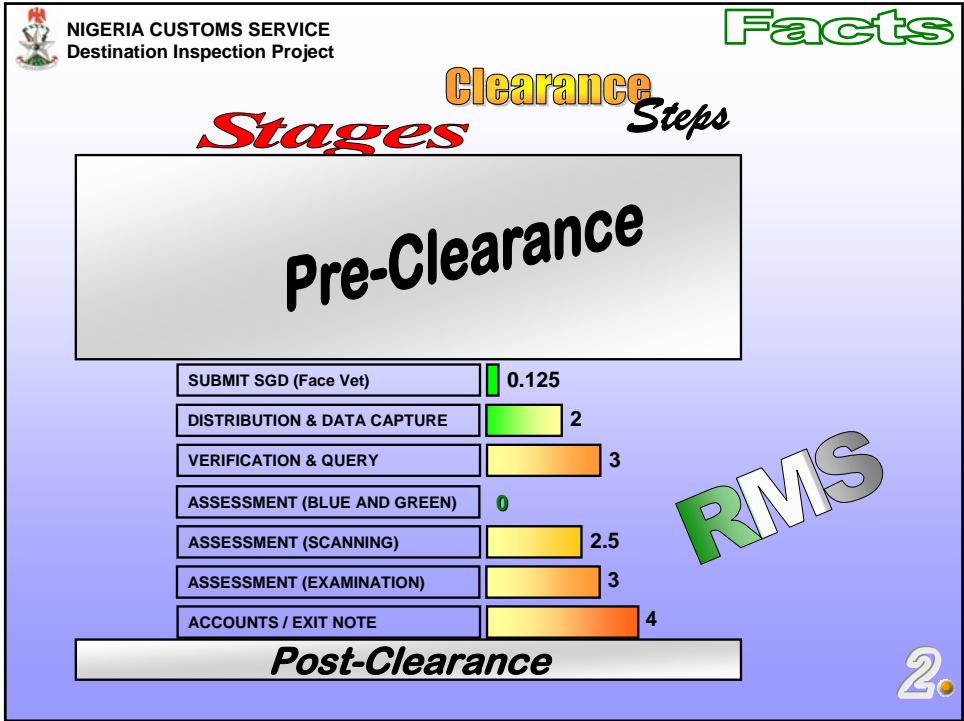
NIGERIA CUSTOMS SERVICE  
 Destination Inspection Project

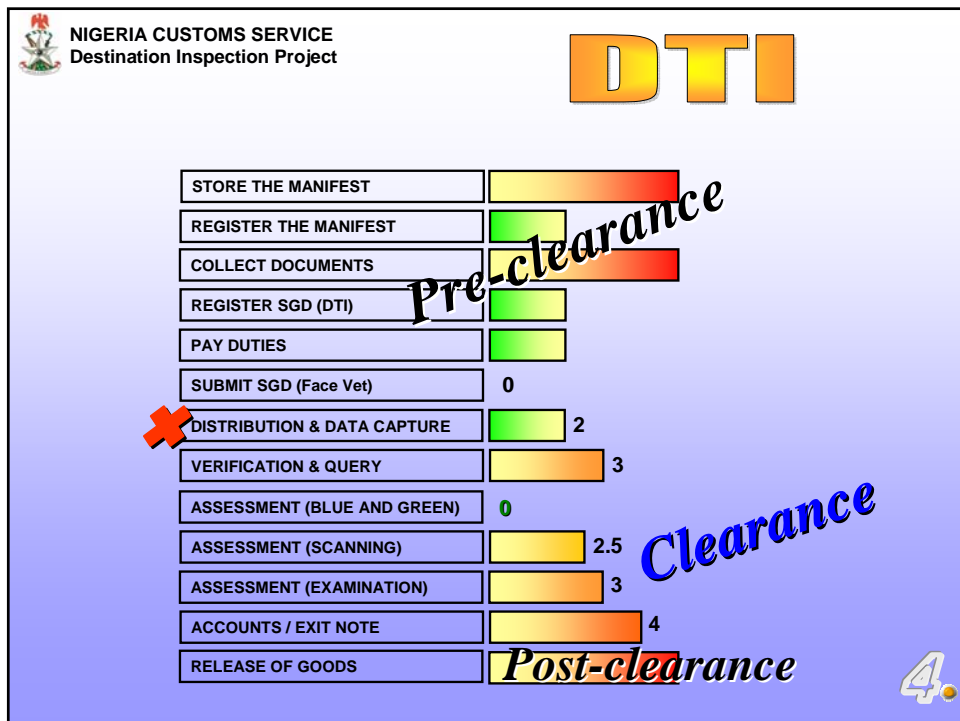
**Facts**

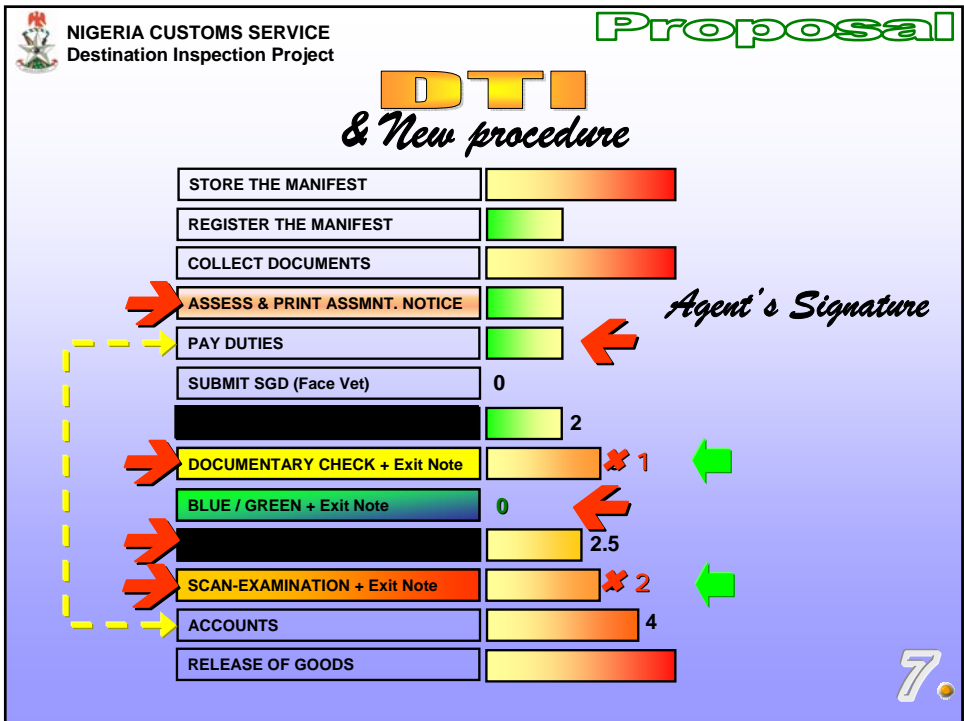
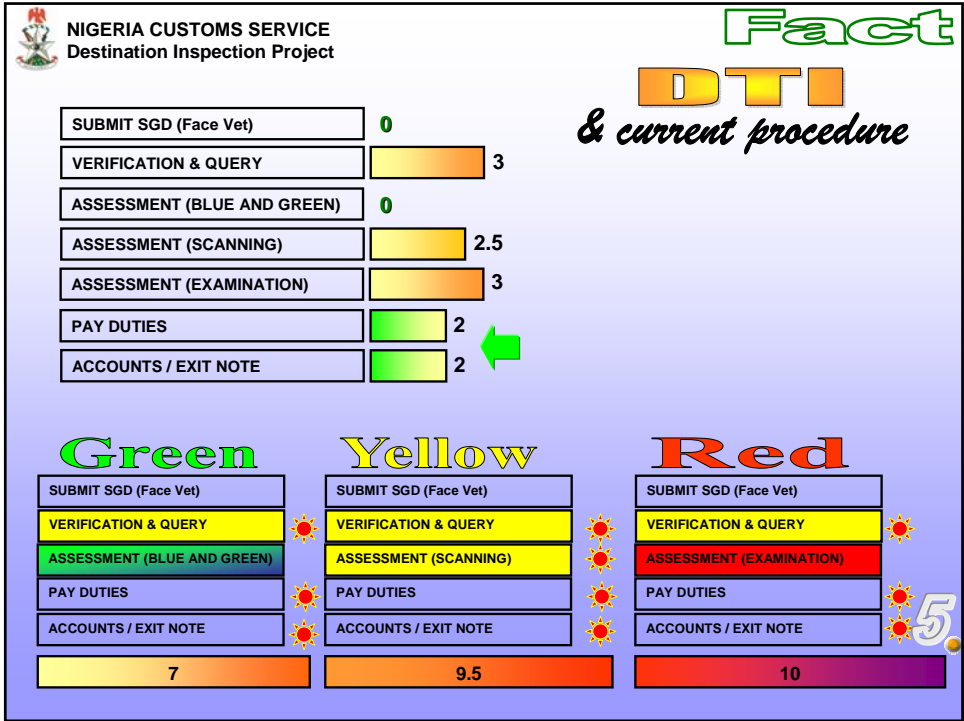
**Clearance Today! Steps**

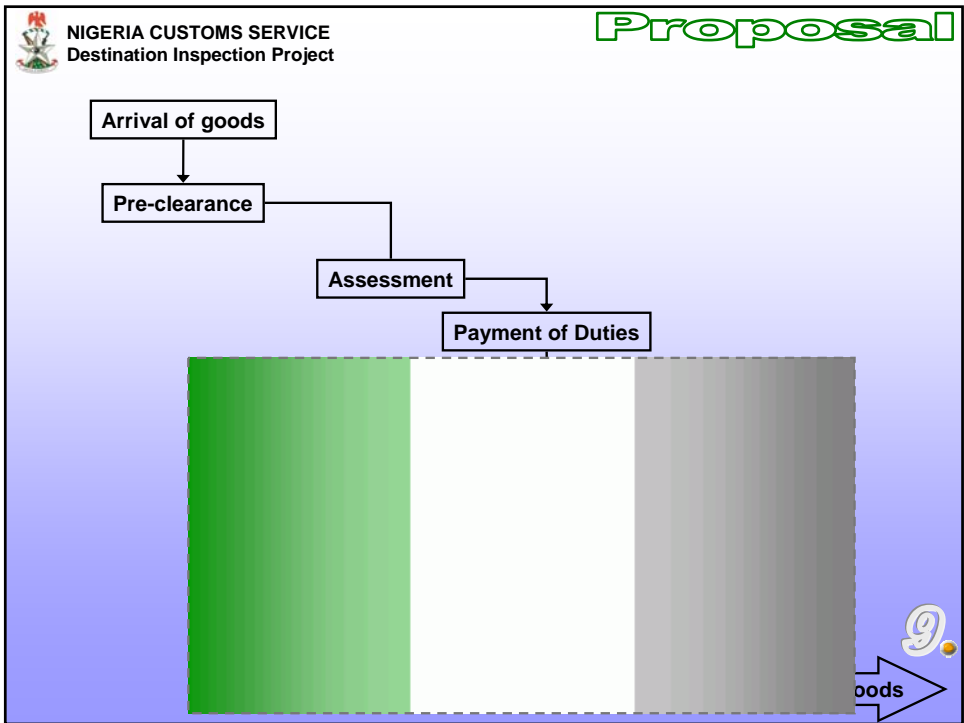
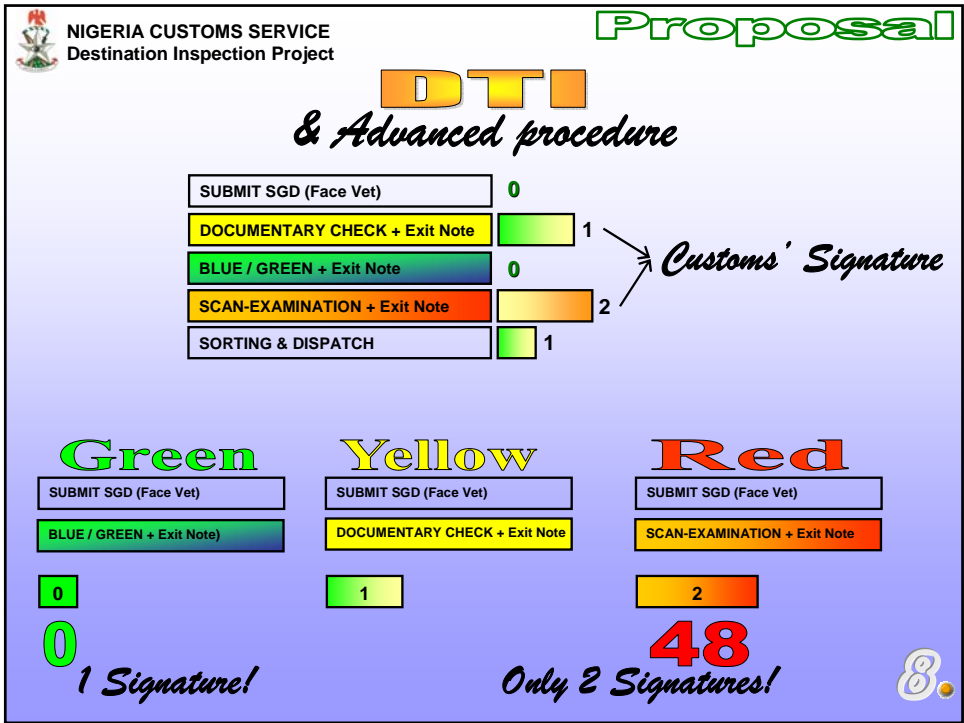
STORE THE MANIFEST	0.125 (1 hour approx.)
REGISTER THE MANIFEST	0.125 (1 hour approx.)
COLLECT DOCUMENTS	0.125 (1 hour approx.)
PREPARE SGD (Self assessment)	0.125 (1 hour approx.)
PAY DUTIES	0.125 (1 hour approx.)
SUBMIT SGD (Face Vet)	0.125 (1 hour approx.)
DISTRIBUTION & DATA CAPTURE	2
VERIFICATION & QUERY	3
ASSESSMENT (BLUE AND GREEN)	0
ASSESSMENT (SCANNING)	2.5
ASSESSMENT (EXAMINATION)	3
ACCOUNTS / EXIT NOTE	4
RELEASE OF GOODS	0.125 (1 hour approx.)

1.











**New procedures divide Customs clearance into three main areas:**

- ◆ PRE-CLEARANCE
- ◆ CLEARANCE
- ◆ POST-CLEARANCE

- ✚ To improve Pre-clearance, it is necessary that all Stakeholders and Service Providers work together
- ✚ NCS has decided to implement the Risk Management approach (ASYCUDA++); will put in practice a healthy re-engineering of processes and will strengthen the Post-audit Department, as the best way to ensure compliance
- ✚ To achieve expedite clearance, issues related to post-clearance should be addressed by Terminal Operators






**So many issues to work on ...**

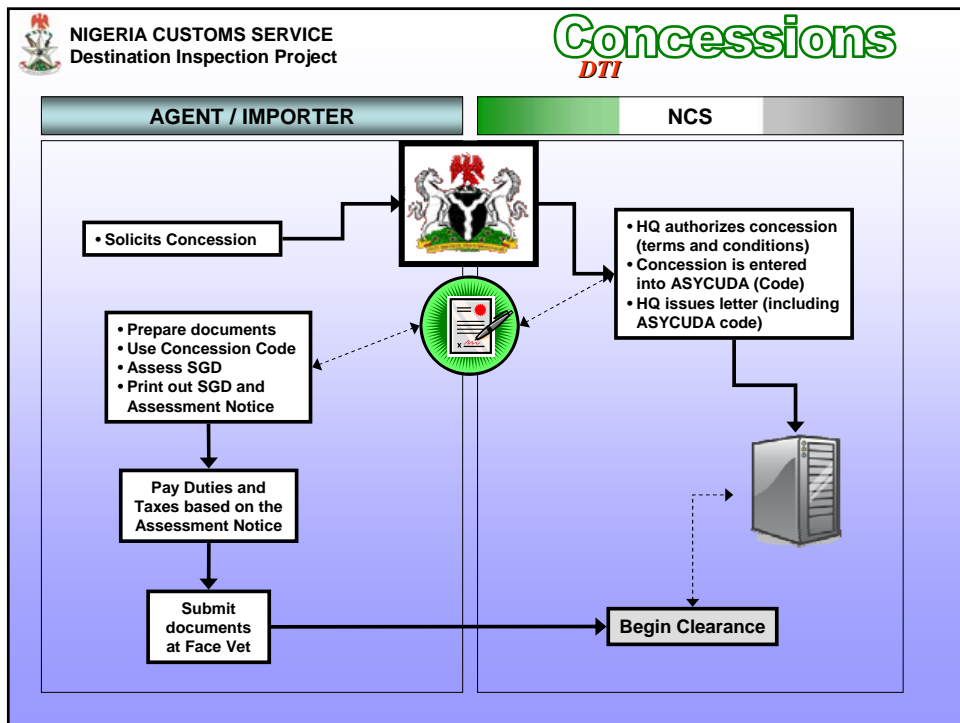
- Banks
- Other agencies
- Fast track
- Concessions
- e-RAR and Feedback
- Manifest control
- Transit & Transire
- Strategy



# Concessions

**UNCTAD**
**ASYCUDA**





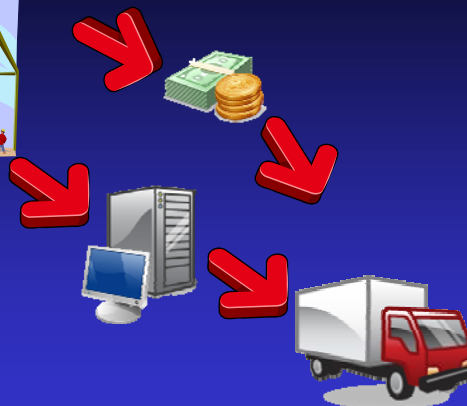
## Responsibility

*Conditions and Controls ..*

- ASYCUDA will configure Concessions following terms and conditions granted by the Federal Government of Nigeria. On-line controls will ensure:
  - ❖ Codes are unique and are linked to specific concessions
  - ❖ Only entitled companies use concessions (those listed in the concession)
  - ❖ Concessions are strictly applied (HS code, Origin, Quantity, Value, dates)
  - ❖ Duties and Taxes are calculated following concessions' terms
  - ❖ Loss of Revenue is automatically calculated
  - ❖ SGDs comply with mandatory attached documents
- ASYCUDA will be periodically updated with Concessions (new, amendments, etc.)
- Agents and Companies are responsible and accountable for the application of Concession codes
- On-line reports can be accessed by the Management
- SGDs with concessions will be selected by RMS for documentary and/or physical checks
- Officers may eventually amend the SGD (when companies don't fulfil all required formalities). Consequently ASYCUDA will re-calculate Taxes (goods are blocked until additional payment is made), granting full collection of revenue.
- Post Audit may review SGDs with concessions, looking for external and internal challenges



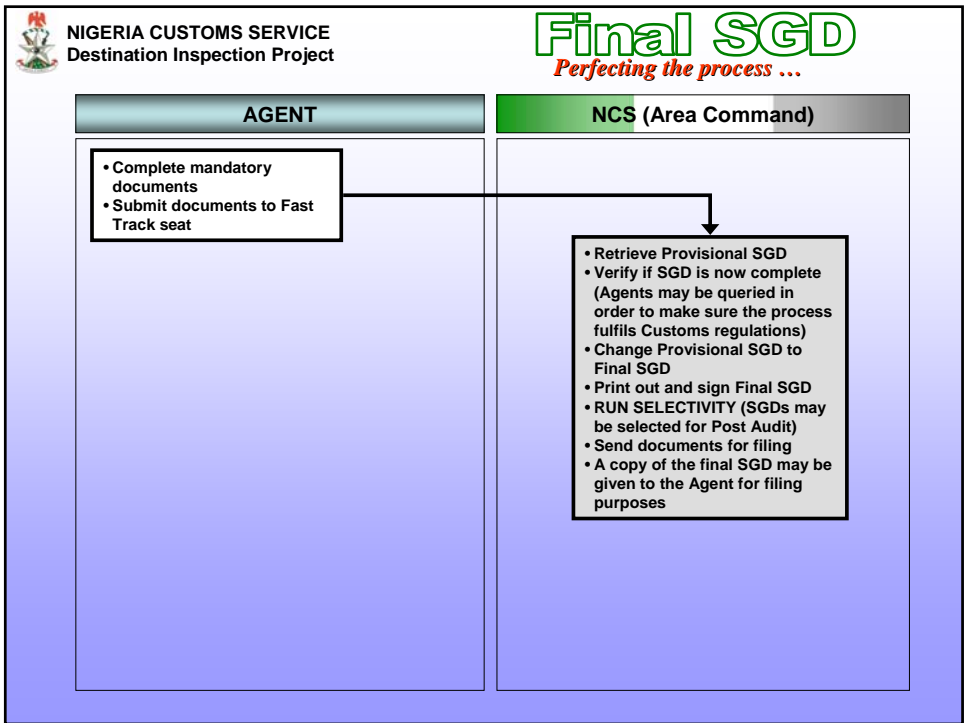
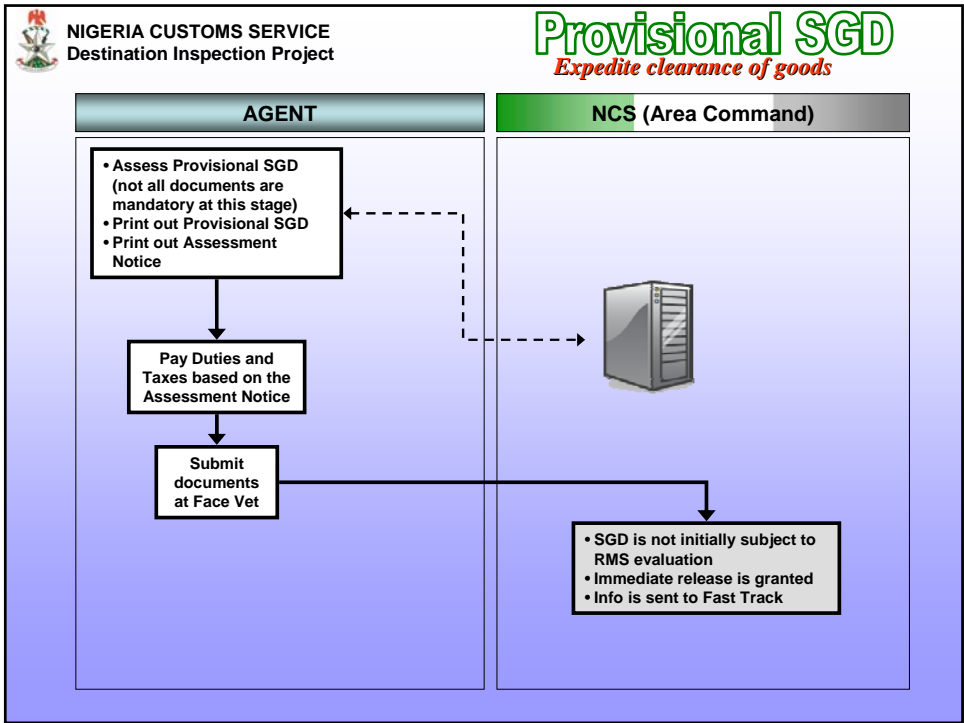
## Fast Track



UNCTAD

ASYCUDA







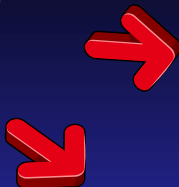
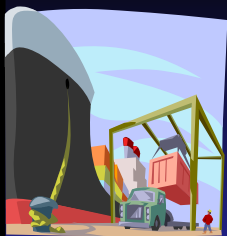
## Responsibility

*Conditions and Controls ..*

- Agents and Fast Track Companies are responsible and accountable for the entire process
- Immediate release is granted. Fast Track SGDs are not subject to RMS as they are provisional declarations
- Controls are set to verify completion of processes
- Alerts are sent when SGDs are about to reach authorized delay and when they reach deadlines
- On-line reports can be accessed by the Management
- ASYCUDA can be configured to:
  - Automatically block new SGDs when previous processes are pending
  - Automatically block Companies for Fast Track
- When perfecting the process, the Fast Track seat may eventually amend the SGD. Consequently, additional revenue can still be collected.
- Selectivity is triggered when perfecting the process, thus SGDs may eventually be selected for Post Audit
- Post Audit procedures may review Fast Track processes, looking for external issues (non-compliant companies), and internal concerns (conduction of Fast Track processes)

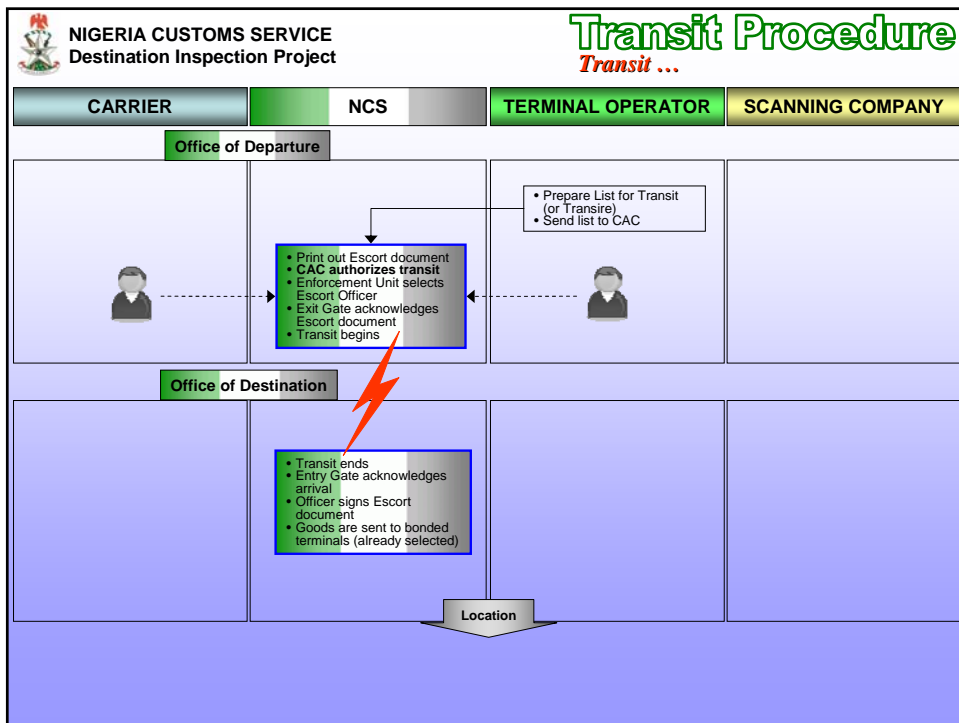
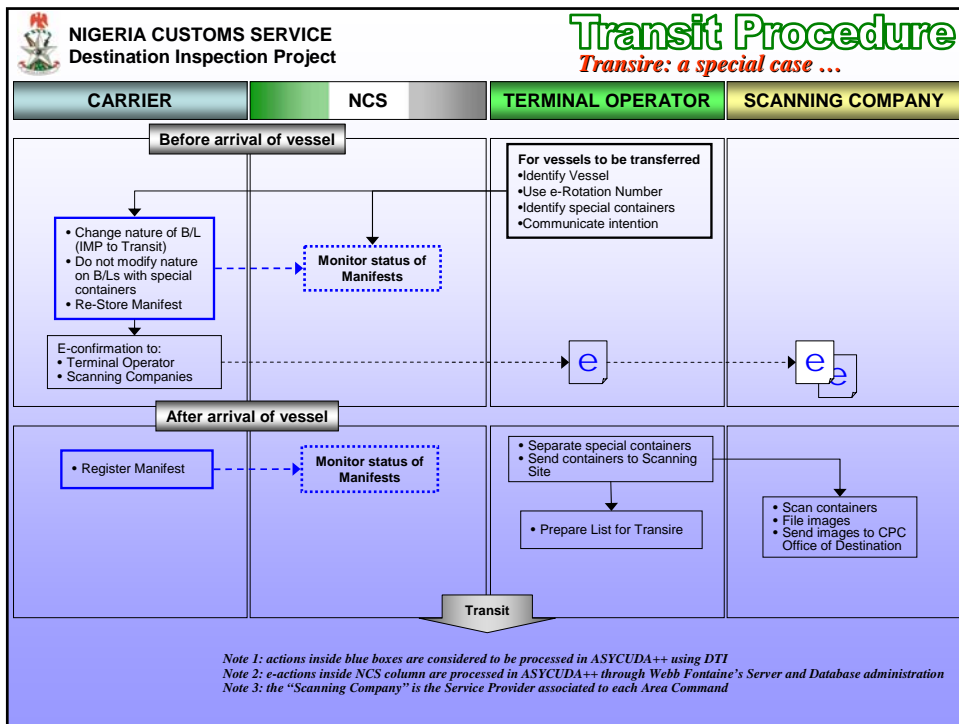


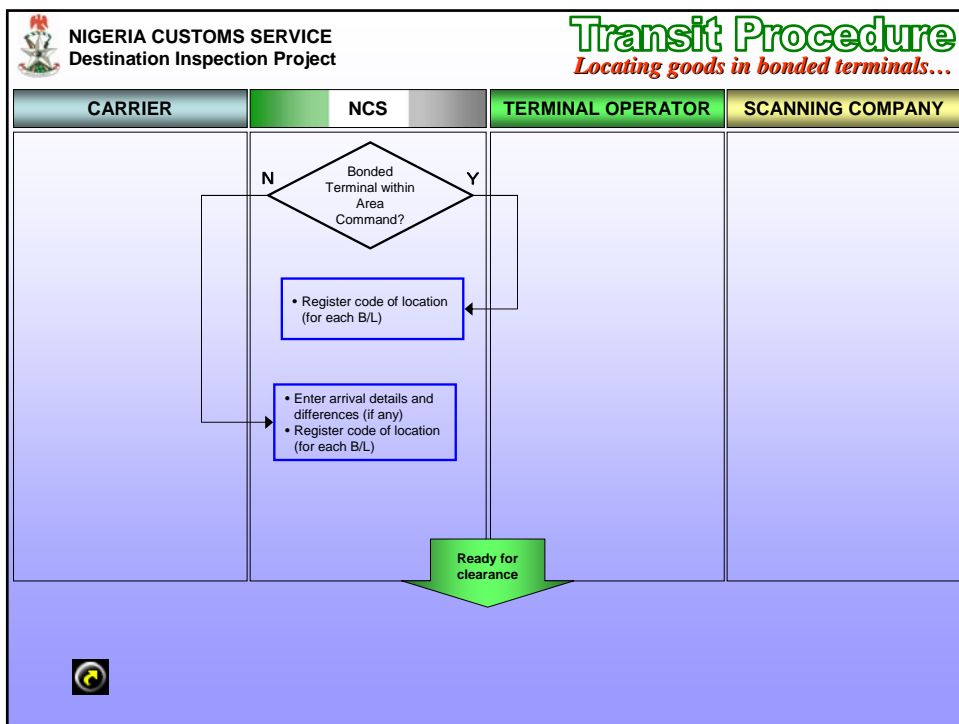
## Transit & Transire



**UNCTAD**

**ASYCUDA**





FEDERAL REPUBLIC OF NIGERIA  
FEDERAL MINISTRY OF FINANCE  
NIGERIA CUSTOMS SERVICE  
DI PROJECT

**48 Hours**  
*Clearance process*

*Thank you!*

**UNCTAD** **AYCUDA**