

CIRCULAR NO. 038/2004 CLEARANCE PROCEDURE-GENERAL [IMPORTS]

The following procedure is to be observed by Officers and all relevant Agencies who are involved in the documentation process of clearing of goods imported into Nigeria.

Responsibilities of the Report Seat office:

The Report Seat shall be headed by an officer not below the rank of Chief Superintendent of customs (CSC). In order to reduce the fraud associated with the quality of Manifest normally presented to our report seat officers, it has become necessary to educate officers manning report seats on the need to ensure that all Manifests presented to Customs contain the following information before they are accepted by them as authentic for the use of the Nigeria customs Services;

- Master/Captain of every Ship/aircraft/Vehicle from foreign shall arrive at the Approved Port/Airport/Border Station.
- Master/captain shall within 24 hours of arrival submit to the proper officer of Customs an inward manifest (Report) containing a detailed list/description of all passenger/crew, goods/cargo carried on board the Vessel/Aircraft/Vehicle.
- The Inward manifest shall be sealed and fractionally numbered and must contain a stamped, signed and witnessed declaration by the master or the
- Shipping company attesting to the correctness of all the information contained therein. Such information shall include:-
 - a. Stowage Plan of the ships/vessels.
 - b. Ship Entry notice.
 - c. Port of call list.
 - d. Port of discharge.
 - e. Nationality.
 - f. Name of Master.
 - g. Voyage number.
 - h. Bill of Laden no.
 - i. Container No./Seat No.
 - j. Marks and Number.
 - k. Kind of packages/description.
 - l. CRI Number.
 - m. No. of packages landing, in Transit and Transshipment.
 - n. Particulars of Tansires for cargo on loaded at any other port in Nigeria.
 - o. Ship Agents Name and address.
 - p. Quantity/description of cargo on board, which should state clearly quantity of goods.
 - q. Name and address of the consignor and consignee.
- Vague description of goods and indefinite addresses, including P.O. Box are not acceptable in a Manifest.

- On satisfying himself that the relevant information required are contained therein, the Report Seat officer shall stamp and endorse all accepted manifests with his signature, Name and service Number clearly written. Thereafter, the manifest shall be dispatched in writing to the APM who shall in turn dispatch same to the Data Capture Seat in writing. However, in the event of the above requirement not being met, he shall reject and return the manifest to the master of Shipping Company for the correction/addition.
- In the case of rejection of the manifest, he shall immediately stop the discharge of the vessel where discharge had commenced.

Responsibilities of CRI seat

The CRI Seat shall be headed by an Assistant Comptroller of customs (A/C).

- The O/C CRI Seat shall keep proper custody of the CAC's copies of all CRI dispatched directly to the CAC by the respective Pre-shipment Inspection Agents. He shall keep and maintain separate register for all CRIs received from each PIA by ensuring that all details of CRI received are entered in such Register.
- The schedule officer shall on request by the Importer/agent, compare the importer's copy of the CRI with the Area controller's copy to ensure that the particulars on both copies are the same in all material respect.
- On satisfaction that the Importer's copy of the CRI compares favorably in all material respect with the CAC's copy, the O/C CRI Seat shall cross the face of both copies of the CRI and endorse **UTILISED** with his Name, Services No., signature and Data boldly written.
- Where either copy of the CRI had not been received from the PIAs, it shall be illegal to rely on only one copy for goods clearance.
- The O/C CRI Seat shall render on a monthly basis, returns of un-utilized CRI (CRI that remain un-utilized after 90 days) to the headquarters. He shall also render to the headquarters, utilized CRI on a monthly basis.

Responsibilities of the Face Vetting officer:

The Face Vetting Seat Shall be headed by an Officer not below the rank of Chief Superintendent of Customs (CSC).

On receipt of the SGD with all the attached relevant documents, the Face Vet Officer at the CPC shall ensure that:-

- The Face Vetting Officer shall ensure that the ASYCUDA Number appears on the SGD before it is accepted for processing.
- The documents are signed by authorized signatory.
- That the declarant(s) passport photograph, his specimen signature and the passport photographs of his representatives are the ones on the customs signature card form C.30 for Licensed Agents and Form C.31 for self-clearing Importers.
- That the ASYCUDA Number of the importer quoted on the SGD corresponds with that of the system.
- That all relevant documents are attached to the SGB.
- At the end of work, each working day, the Face Vet Officer must print and send a copy of daily transactions to the Officer-in-Charge of the exit-gate.
- On satisfying himself that all the conditions enumerated above are met, the Face Vet officer shall dispatch the documents as follows:-

- Documents in respect of goods covered by clean report of Inspection (CRI) to the CRI seat, who shall on completion of his duties dispatch same to the APM in writing.
 - Other documents in respect of goods not requiring CRI e.g. Personal effects, used vehicles, Yeast, etc to the APM.
- The list of all examination officers must be in the ASYCUDA system and a report on such shall be generated every week for the Area controller and Headquarters by the APM.
- The APM must ensure that the list of all examination Officers are updated in the system as soon as transfer or re-assignments of officer are carried out
- Manifests and SGD's captured in the CPC must be authenticated by the Technical supervisor or the APM with their names, Services number and rank clearly endorsed on the documents.
- All dispatches from the CPC to the Terminal shall be done by the APM himself to the O/C Terminals who shall receive such dispatches personally in writing.
- All dispatches from the terminals to NPA, Shipping companies, airlines and Bonded Terminals shall be done by the O/C terminal himself and must be in writing.
- Such dispatched as in (H) above shall be received by the Terminal Manager.
- In view of the above, specimen signature, Name, Rank and Service Number of the customs releasing Officer (O/C Terminals/Sheds) must be sent by the relevant Customs Area controller to the terminal Managers and Customs Headquarter respectively.
- Specimen signatures of terminal Manager who are authorized to sign and receive documents form Customs shall be sent to the relevant Area Controllers as well as the Customs Headquarters.
- Only on Bill of Lading shall be released against a particular SGD in any manifest by the customs, NPA/Shipping companies, Bonded/Terminal operators.
- Where declaration of goods in terms of description, quantity and weight on the Clean Report of Inspection (CRI) are found to be at variance with those on the Bill of Lading, such goods shall be liable to seizure.
- The gate must be manned by an officer not below the rank of assistant Comptroller.
- Dispatch of Pay-in-slips and payment receipts from the banks to customs must be done by a senior officer of the bank and his specimen signature, photograph and name must be with the relevant Area Command.
- Post Clearance Audit must be carried out on a weekly basis.
- Request for information/documents for the purpose of investigation shall only be honored if only they originate from:-
 - The CAC of the relevant command;
 - Comptroller C.I.U.;
 - The investigation Headquarters (EI&I);
 - Zonal coordinator

- O/C Valuation in the CPC, Officer-in-charge Gate, and O/C terminal are the only officers authorized to raise Debit Notes. All D/Ns must be authenticated by the relevant Customs Area controller before they are served on the Importers/Agents.
- At the time of lodgment of SGD at the CPC, agents are to attach photocopies of the face of the SGD to the original SGD. The name of the relevant shipping company shall be boldly written on the face of such photocopies. Thereafter, the APM shall endorse and dispatch such photocopies to the relevant shipping companies.
- All officers and staff of all relevant agencies are enjoined to strictly comply with the above procedure as offences occasioned by non compliance will be visited with severe disciplinary measure.

Signed: BUBA, J. G. [COMPTROLLER-GENERAL OF CUSTOMS]