

NIGERIA CUSTOMS SERVICE ANNUAL REPORT 2014





HIS EXCELLENCY
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FEDERAL REPUBLIC OF NIGERIA



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CO-ORDINATING MINISTER FOR THE ECONOMY
HONORABLE MINISTER OF FINANCE
CHAIRMAN NIGERIA CUSTOMS SERVICE BOARD



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COMPTROLLER-GENERAL
NIGERIA CUSTOMS SERVICE

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FOREWORD

The year 2014 represents a significant milestone in the history of the Nigeria Customs Service (NCS). It was the first year we took over the operations of Destination Inspection (DI), previously handled by Service Providers.

With the co-operation of President Goodluck Ebele Jonathan and support from all our stakeholders, NCS rose gallantly to the challenges of the takeover process. We have recorded improved revenue, more quality seizures of prohibited goods and put in place new processes that facilitate international trade.

In this annual report, which is the first of its kind in the history of NCS, we seek to document the details of Service performance at this critical point of development for future generations.

I believe this publication will richly enhance the process of public economic planning and target setting. I therefore recommend this publication to government officials, researchers, students of economic history, journalists and all stakeholders in customs operations.

Dikko Inde Abdullahi, CFR
Comptroller-General of Customs

2014 ANNUAL REPORT PRODUCTION TEAM

RANK	NAME	DESIGNATION
DCG	ATTE, A.J.	Deputy Comptroller General Finance and Technical Services/Chairman
ACG	LIMAN, M.B.	Assistant Comptroller General, Headquarters
ACG	UGO, D.A.	Assistant Comptroller General, Enforcement
ACG	ODUNMBAKU, A.A.	Assistant Comptroller General, Human Resource Management
COMPT.	ABER, T.B.	Comptroller, ICT Operations
COMPT.	BASHAR, Y.U.	Comptroller, ICT Operations
COMPT.	MOSURO, A.A.	Comptroller, SR&P
COMPT.	ABUTU, M.O.	Comptroller, Headquarters
DC	BELLO, A.N	Deputy Comptroller Headquarters
DC	OYAMA, F.A.	Deputy Comptroller AML/CFT
DC	ADENIYI, B.A.	Public Relations Officer (PRO)
DC	ANYANWU, B.U.	WCO Regional Training Centre
DC	ALFA, A.I.	Deputy Comptroller IPR/Environment
ASCI	IBOK, E.O	Assistant Superintendent II, International Customs unit
IC	EJIMNKEONYE, C.M.C	Inspector of Customs, HRD



**CHAPTER ONE |
INTRODUCTION**

The laws governing the functions and duties of Nigeria Customs Service are contained in the Customs and Excise Management Act (CEMA) No 55 of 1958, now cited as Cap. C45 of 2004, Laws of the Federation of Nigeria (LFN). The Service is also guided in its operations, by the Common External Tariff, Customs and Excise Notices and extant documents/circulars explaining government's Fiscal Policy Measures.

Brief Historical Background

In 1891, the British colonial administration appointed Mr T. A. Wall, as the Director-General of the Customs for the collection of Inland Revenue in Niger Coast Protectorate.

Since then, Nigeria Customs Service has undergone a number of changes in nomenclature, structure and functions. Part of the changes involved the transfer of the then Customs and Excise Department from Ministry of Finance to Ministry of Internal Affairs in 1985.

In 1986, the Board of Customs and Excise was abolished and replaced with the Customs, Immigration and Prisons Services Board (CIPB) via Decree No. 14 of 11th January. However when the Department of Customs and Excise was returned to Ministry of Finance and recognized as a Paramilitary organization, the name was changed to Nigeria Customs Service with a new Board headed by the Minister of Finance.

The Board is the Policy making organ of the Service, charged with the duty of controlling and managing the administration of Customs laws. The composition of Nigeria Customs Service Board is as follows;

The Honourable Minister of Finance	Chairman
The Comptroller-General	Deputy Chairman
All serving Deputy Comptrollers General	Members
Representative from Ministry of Finance	Member
Representative from Ministry of Trade, Investment & Industry	Member
Representative from Ministry of Transport	Member
Representative from Federal Inland Revenue Service	Member
Representative from National Universities Commission	Member
Representative from Manufacturers' Association of Nigeria	Member
Assistant Comptroller-General	Secretary
Legal Adviser	Member

The Board is responsible for:

- a. Formulating the general policy guidelines for the Nigeria Customs Service
- b. Administering the CEMA

In 2014, the Service with a staff strength of 19,034 officers, was restructured from five to six departments each headed by a DCG.

The different Departments are as follows:

- i. Finance and Technical Services (FA&TS)
- ii. Tariff and Trade (T&T)
- iii. Strategic Research and Policy (SR&P)
- iv. Enforcement, Investigation and Inspection (E, I & I)
- v. Human Resources Development (HRD)
- vi. Excise, Free Trade Zone and Industrial Incentives (E, F, I & I)

In addition to the Departments, there are Units domiciled under the Comptroller-General's office saddled with specialized functions. These are:

- Modernization
- Air Wing
- Customs Intelligence Unit (CIU)
- Forensic
- Public Relations
- Protocol
- Legal

For ease of administration, the Service is divided into four Zones. Each Zone is headed by an Assistant Comptroller General while the Area Commands (26) are headed by Area Controllers.

The Service is currently being administered by a Management Team headed by the Comptroller-General (Dikko Inde Abdullahi, CFR), Six Deputy Comptrollers-General (DCGs), 17 Assistant Comptrollers-General (ACGs) and the Legal Adviser, who is a designate of Minister of Justice.



COMPTROLLER-GENERAL'S OFFICE
(including the Nigeria Customs Service)

Legal Department Solicitors
Works Advocacy and
General Legal Service

ACG Headquarters
ACG Modernisation
Airwing
Forensic
Intelligence
Public Relations Unit
Protocol Unit
ATML/CDU

DCG
HUMAN RESOURCES DEVELOPMENT
COMMAND & STAFF COLLEGE
Training Colleges

DCG
Tariff and Trade
(Trade Management)
Valuation Units
Imports & Exports
Post Clearance
Audit
License & Permit

DCG
Enforcement Investigation & Inspection
Investigation & Inspectorate
Federal Operations Units
(Anti-Smuggling)
Marine Units

DCG
Strategic Research & Policy
Research & Planning
Economic Relations
International Relations
IPR/
Environment/OSIC

DCG
Finance Admin and Technical Service
Finance & Revenue
Technical Service

DCG
Excise, Industrial Incentive and FTZ

ACG HRM

ACG TSD

ACG
(Staff College)

ACG
(Tariff & Trade)

ACG
(E & D)

ACG
(I & I)

ACG
Int'l Customs

ACG
E & R

ACG
(Finance/Revenue)

ACG
(TS)

ACG
(Excise, Ind. FTZ)

Compts

CTC

Compts

Compts

Compts

Compts

Compts

Compts

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Compts

Compts

ACG (ZONAL COORDINATOR)
ZONE 'A' (LAGOS)

ACG (ZONAL COORDINATOR)
ZONE 'B' (KADUNA)

ACG (ZONAL COORDINATOR)
ZONE 'C' (P/H)

ACG (ZONAL COORDINATOR)
ZONE 'D' (BAUCHI)

COMPTROLLERS
CUSTOMS AREA
COMMANDS

COMPTROLLERS
CUSTOMS AREA
COMMANDS

COMPTROLLERS
CUSTOMS AREA
COMMANDS

COMPTROLLERS
CUSTOMS AREA
COMMANDS

ZONES

Zone A

Lagos

Apapa Port, Tinian Island Port, M M Airport, Seme, PTML, Western Marine, Ogun, Oyo/Osun/, Ondo/Ekiti, Ikorodu Lighter Terminal, Lilypond, Lagos Industrial Commands, Kirikiri Lighter Terminal.

Zone B

Kaduna

Kaduna/Katsina, Kano/Jigawa, Sokoto/Kebbi/Zamfara, Niger/ Kogi/Kwara and FCT Commands.

Zone C

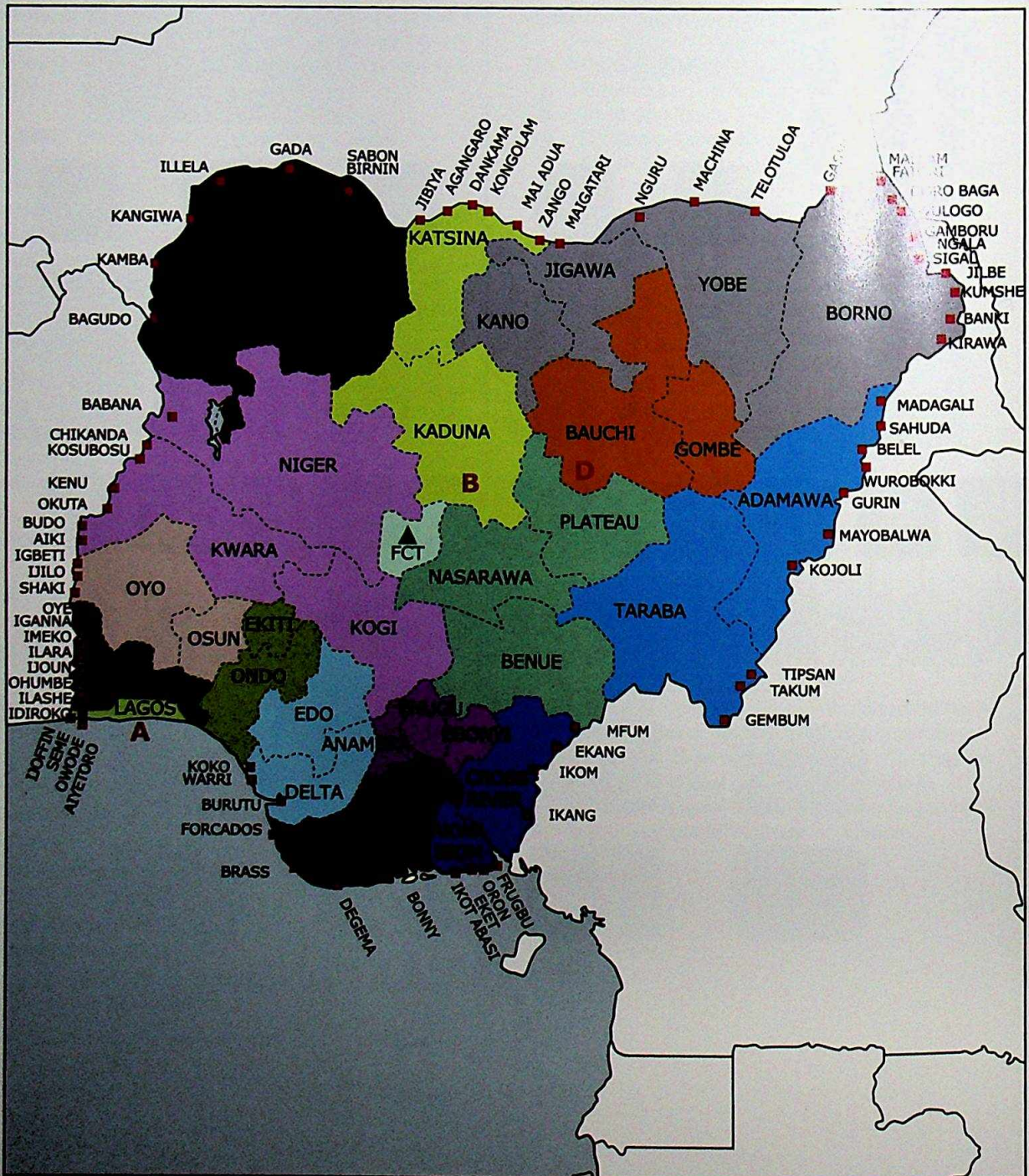
Port Harcourt

Cross River/Akwa Ibom/ EPZ, Port Harcourt I, Port Harcourt II, Abia/Imo, Anambra/Enugu/Ebonyi, Edo/Delta and Eastern Marine Commands.

Zone D

Bauchi

Benue/Plateau/Nassarawa, Bauchi/Gombe, Adamawa/Taraba, Borno/Yobe Commands.



Vision

The vision of the Service is:

- To most efficiently collect the duties of customs and excise and perform other functions ancillary thereto in line with international best practices
- To implement Government fiscal policy, protect the Nigerian society while promoting trade

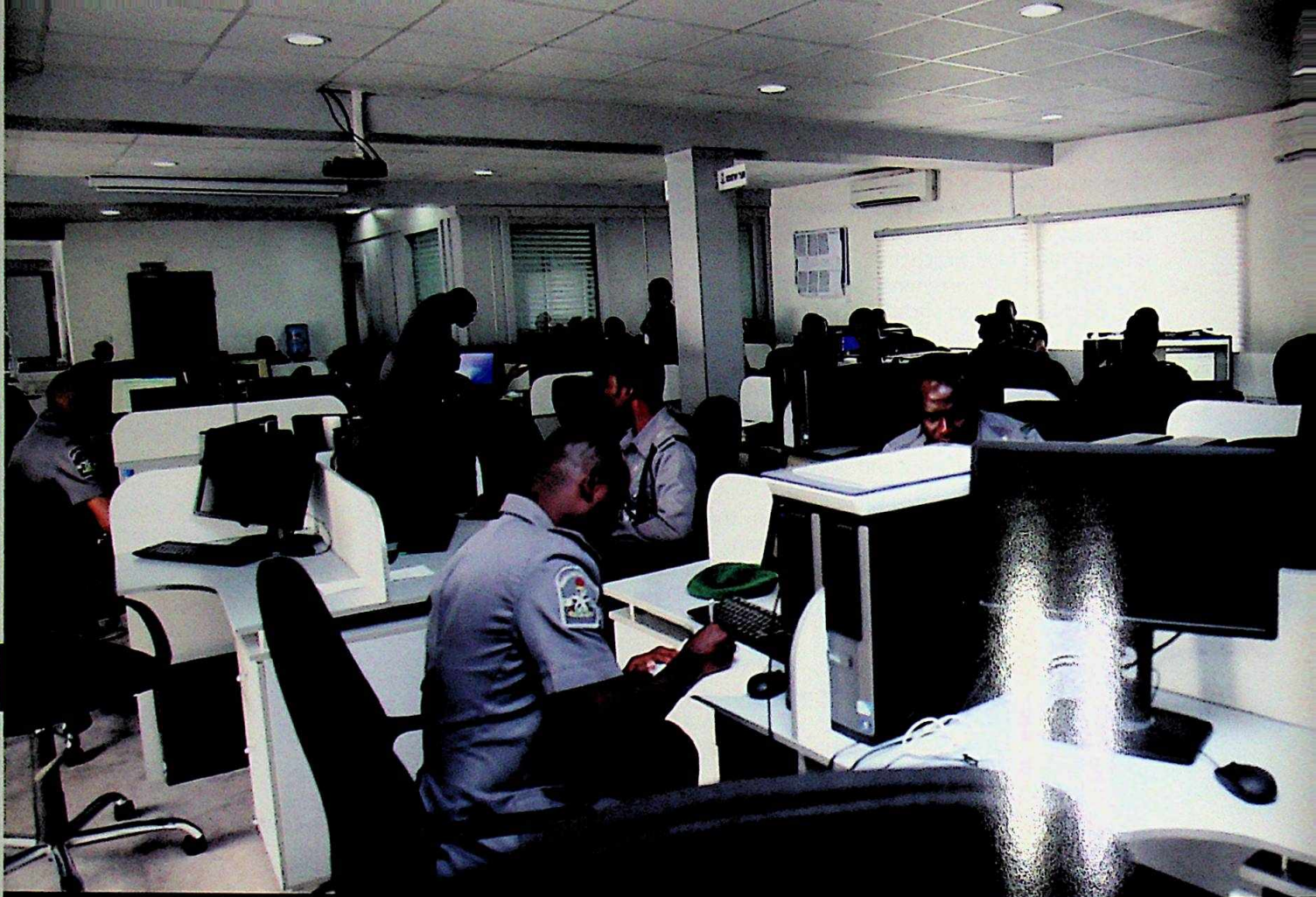
Mission Statement

To build a referral service that is proactive, efficient, productive and reliable in performance of its set objectives, using modern tools and procedures.

At the inception of the present administration, the Comptroller-General and the Management Team mapped out a framework of action goals tagged the six-point agenda. This is in line with the Transformation Agenda of the Federal Government.

The six-point agenda is as follows:

- Maximizing the potential of NCS through capacity building
- Hastening the moral rebirth of discipline and integrity in the Service
- Rewarding productivity and ensuring an enhanced welfare package for officers of the Service
- Consolidating the current e-Customs initiative through ASYCUDA in line with international best practices
- Collaborating and partnering with stakeholders and international organizations
- Fostering understanding of the Service in the eyes of the general public using an intensified and well coordinated public relations platform



**CHAPTER TWO |
THE STATUTORY MANDATE
OF NIGERIA CUSTOMS
SERVICE**

The Nigeria Customs Service by statutory legislation has the following core functions:

- Collection of Revenue (Import and Excise) and accounting for same
- Suppression of Smuggling
- Trade Facilitation

Revenue Collection

The Customs power to collect revenue is derived from CEMA Section 4 Cap C45 of LFN, 2004. In addition to its core functions, the NCS performs roles such as:

- Implementation of government fiscal measures
- Generation of statistical data for planning purposes
- Implementation of bilateral and multilateral agreements entered into by Government
- Performance of agency roles

Suppression of Smuggling

The anti-smuggling operations of the Nigeria Customs Service cover land, sea and air frontiers.

The land frontiers cover all approved and un-approved borders that can be used for smuggling activities. Officers of the Service engage smugglers through surveillance, general patrols, information patrols and baggage examination.

Water patrol is a core function of marine unit. Smugglers around sea or riverine areas of the country carry out their smuggling activities through the nation's water-ways. It is the duty of marine unit to prevent and suppress activities.

The Air wing surveillance complements the land and sea patrols by passing information of smuggling activities to officers at these frontiers.

Trade Facilitation

Trade Facilitation is the simplification, harmonization, standardization and modernization of trade procedures for the purpose of ensuring fast, transparent cargo clearance and reducing cost of doing business in International Trade.



**CHAPTER THREE |
FUNCTIONS OF THE
DEPARTMENTS AND UNITS OF
NIGERIA CUSTOMS SERVICE**

Comptroller – General's Office

The Office of the CGC is responsible for the overall management and direction of the Nigeria Customs Service. The CGC is the Chief Accounting officer of the Service and the Vice Chairman of the Nigeria Customs Service Board (NCSB). The office is structured into Units with their individual functions. They are co-ordinated by the offices of the ACG [HQ], ACG (Modernization) and Legal Adviser.

Office of ACG Headquarters

- Heads the Management Secretariat
- Performs other functions as may be directed by the CGC from time to time

Office of the Legal Adviser

- Gives legal advice to NCS in both Civil and Criminal matters
- Handles all legal matters of the Service

Office of the ACG Modernisation

Co-ordinates and administers the automation of all Customs processes and procedures.

Office of the ACG Board

Serves as the Secretary to the Board.

Customs Intelligence Unit (CIU)

- Intelligence gathering and appropriate dissemination
- Detection and prompt reporting of breaches of the Customs and Excise Laws (CEMA)
- Monitoring the conduct of officers and reporting same for appropriate action
- Performing any other functions as may be directed by the CGC

Anti-Money Laundering/Combating the Financing of Terrorism [AML/CFT]

- Co-ordinates currency declaration operations at all entry/exit points
- Enforces compliance with the relevant provisions of the Money Laundering (Prohibition) Act, (2011) as amended in 2012
- Liaises with the Nigeria Financial Intelligence Unit (NFIU) and other AML/CFT stakeholders

Forensic Unit

- Co-ordinates the fight against Customs-related cyber crimes
- Liaises with similar outfits in other Partner Government Agencies (PGAs)

Protocol Unit

Deals with protocol matters of NCS, including planning, organizing and facilitating official travels.

Air Wing

Conducts regular air surveillance to complement the anti-smuggling activities of the Service.

Public Relations Unit

- Responsible for internal and external communication
- Organizes sensitization programs
- Manages the Service social media platforms
- Facilitates stakeholders' engagement

Finance, Administration and Technical Services (FATS)

- Responsible for the general administration of the Service
- Manages the Service infrastructure, procurement and maintenance
- Responsible for promotion, discipline and posting of Service personnel

Tariff and Trade Department

- Administration of Common External Tariff (CET)
- Interpretation and dissemination of government Fiscal Policy
- Issues circulars and guidelines for field officers and stakeholders
- Monitoring and supervision of Importation and Exportation of goods to ensure compliance with extant Laws and Regulations
- Administration of WTO's Agreement on Customs Valuation (ACV)
- Issuance and renewal of Licenses and Permits
- Attendance of Tariff Technical Committee meetings and implementation of decisions thereof
- Processes and recommends to Federal Ministry of Finance (FMF) refund claims from the trading public
- Offers Customs opinion and resolves disputes on matters relating to classification, Valuation and other trade enquiries
- Tracking of imports, exports and transit goods.
- Admission of traders into the Fast Track Scheme
- Post Clearance Audit

Excise, Free Trade Zones and Industrial Incentives

- Enforcement of Excise laws and collection of revenue on excisable products
- Implementation of industrial incentives geared towards promoting local manufacturing and exportation in collaboration with other government agencies
- Monitoring and enforcement of Customs laws in relation to Free Trade Zones operations

Strategic Research and Policy [SR&P]

- Handles research and policy matters of the Service
- Liaises with International Organizations (WCO, WTO, UNCTAD, UNDODC, D-8, WORLD BANK, IMF etc)
- Co-ordinates Customs bilateral and multilateral trade relations
- Organizes seminars, workshops and conferences
- Deals with issues relating to Intellectual Property Rights (IPR), One Stop Investment Commission (OSIC) and environmental protection issues
- Manages reference libraries and museum
- Supervises the Customs Liaison Office at the World Customs Organization (WCO) Headquarters Brussels

Enforcement, Investigation and Inspection [E, I&I]

- Responsible for combating smuggling
- Undertakes inspection activities
- Investigates infractions on the CEMA and other wrongdoings
- Collaborates with other government agencies on Security matters
- Organizes sporting activities of the Service
- Oversees activities of Anti-Corruption and Transparency Unit

Human Resources Development

- Oversees the development of the capacity of officers of the Service through training and re-training
- Development and review of training curriculum
- Teaching and research
- Collaboration with external resource persons in specialized training programme
- Collaborates with other Departments to organize promotion exercise

**NIGERIA
CUSTOMS
SERVICE
HOSPITAL**



CHAPTER FOUR | ACHIEVEMENTS

Revenue

In 2014, the Service collected a total of **₦977,099,172,939.57** (Nine Hundred and Seventy-Seven Billion, Ninety-Nine Million, One Hundred and Seventy-Two Thousand, Nine Hundred and Thirty-Nine Naira, Fifty-Seven Kobo only) as revenue. See Table 2 and Figure 2 in Chapter Five for details.

The breakdown of the 2014 revenue performance is as follows:

Import Duty	₦511,547,626,706.98
Excise Duty	₦39,762,535,808.83
Fees and Other Charges	₦2,409,234,046.83
CET Special Levy	₦24,610,610,482.43
NDCC (Non-Cash Instrument)	₦8,588,904,051.00
Non-Federation Account Collection	₦390,180,261,843.50
TOTAL (Federation and Non-Federation)	₦977, 099,172,939.57

Revenue Conceded to Other Sectors:

The Government conceded **₦136,482,827,565.00** collectable revenue to other sectors of the economy through Exemptions, Waivers and Concessions.

The sum of **₦8,156,747,005.00** was also conceded to the ECOWAS Trade Liberalization Scheme (ETLS).

Seizures

In the period under review, the Service recorded 7,519 seizures of arms and ammunitions, vehicles, rice, poultry products and general goods, with a total Duty Paid Value of **₦9.47 billion**. There were 246 arrests of suspects, out of which 26 have been convicted.

See appendix for details.

Modernization

Brief Background to PAAR

In 2006, The Federal Government of Nigeria through the Ministry of Finance signed seven (7) year Build-Own-Operate and Transfer (B-O-O-T) Destination Inspection (DI) contracts with Scanning Service Providers (SSPs), namely: COTECNA, SGS and Global Scan Service. They were contracted to carry out inspection on all imported items to assess value, HS code, Risk Management and prevent unwholesome or prohibited goods from coming into the country.

In early 2009, as part of preparations towards taking over, the NCS adopted an internal transition plan to take over from the Scanning Service Providers (SSPs). This became necessary as the SSPs, were reluctant to harmonize and hand over their risk management systems as required by the contract terms. To perform this service effectively and efficiently, the PAAR software was designed and developed in-house by the Nigeria Customs Service in line with Nigeria Import Guidelines and international best practices.

In December 2013, NCS established a Ruling Centre at the NCS Headquarters, equipped with state of the art IT facilities. The centre was charged with responsibility of processing of trade documents and issuance of new Pre-Arrival Assessment Report (PAAR).

Features of PAAR

- Integrated Risk Management Platform shared by the Regulatory Agencies including NCS, NAFDAC, NESREA, NAQS and SSS to ensure consistency
- Web-based system, utilizing modern technologies in ensuring a fast and more accurate service
- Transparent processes to encourage compliant traders
- Contingency plan for both online and offline mode
- Effective 2-way communication with SMS notifications
- Dynamic environment where the outcomes of the reports are continuously fed back into the PAAR system for efficient profiling of emerging risks
- Use of Tax Identification Number (TIN) for profiling of users

Benefits of PAAR

- Generation of PAAR within six hours of receipt of final documents from Authorized Dealer Banks
- Effective import verification
- Encouragement of transparency and promotion of investor confidence
- Conformity with global best practices
- Provision of Customs constant access to the global market price and commodity referencing
- Develops and establishes National Price Database (NPDB) for Customs

PAAR Report Summary, Period: 01/12/2013 To 08/01/2015

STATUS								
SUBMITTED BY THE BANK	VALIDATED BY THE BANK	FAST-TRACK REGISTERED	CUSTOMS ASSESSED	CUSTOMS REGISTERED	REJECTED APPLICATION	% OF REJECTED	%FAST-TRACK REGISTERED	%REGISTERED NORMAL
279,350	279,140	67,500	211,457	211,457	17,434	7.28%	24.18%	75.75%

STATISTICS ON PAAR LINKED TO SGD	
NUMBER OF PAAR	229,127

Achievement of PAAR Deployment in 2014

- Compliance level to trade regulation and transparency has tremendously increased, thereby boosting importer integrity leading to generation of more accurate trade Data for national planning
- PAAR has enhanced revenue generation. In the year before takeover (2013), customs revenue stood at **N833 billion Naira**, however, at the end of the first year after takeover, the revenue generated is **N977 billion Naira**
- Simplification and standardization of cargo clearance procedure has been achieved. This came as a result of harmonization of functions between and among relevant regulatory Government Agencies thereby, facilitating cross border trade. It has also reduced human to human contact, thus reducing the incidences of corruption and other unethical tendencies thereby enhancing transparency
- National pride and sense of accomplishment in managing of trade processing and data through ownership domiciled with Customs
- Saved the Nation over **N49.5 billion Naira** as 1% CISS which would have been paid to the erstwhile Scanning Service Providers (SSPs)



Comptroller-General of Customs addressing Social Media Practitioners during a workshop held at NCS Headquarters Abuja

Destination Inspection (DI)

For effective implementation of DI, NCS developed a scanner usage policy to provide a framework for scanning operations in customs. Highlights include:

- Creation of Scanner Centre of excellence at Apapa Port for benchmarking
- Establishment of adequate Scanner Usage Capacity for Trade Facilitation and Security
- Framework for appropriate funding of Scanner acquisition, operation and maintenance
- Development of capacity for radiation protection certification
- Establishment of centralised image inspection centre

National Single Window (NSW)

As each country presents its own unique trade environment, it was important to understand Nigeria's trade supply chain strengths, weaknesses and priorities, to ensure an effective organic development approach of Nigeria Single Window environment as opposed to a "copy and paste" IT driven approach. The success of this approach is well demonstrated by case studies from Senegal, Singapore and Thailand.

The aim of the programme therefore, was to establish the current baseline benchmarked to international standards, identify the areas requiring strengthening; build capacity and awareness in Customs and among key stakeholders in order to formulate a Master Plan and Road Map for the implementation of a National Single Window.

One major objective of the programme was institutional development, combined with empowerment of the workforce. Therefore to ensure effective knowledge transfer and the capacity development of NCS and other stakeholder workforce, experts in the specialist areas of Single Window worked very closely with Work Group members in all aspects and phases of the study, to build a solid foundation for the future.

Actions completed on the NSW Project

- Conclusion of feasibility study
- Successful engagement in Business Process Analysis of Agencies
- Establishment of National Single Window Roadmap
- Introduction of legality processing
- Deployment of User Acceptance requirement and introduction of desired Service Levels Agreement (SLAs)
- Import/export transit process manual
- Biometric of Service personnel and Stakeholders for verification of data access

Nigeria Trade Hub

Preparatory to the development of Nigeria Trade Hub (NTH) NCS embarked on the following internationally acknowledged steps:

- Carried out feasibility studies
- Undertook a business process analysis of all Partner Government Agencies and major stakeholders in line with WCO Data model version 3.3
- Conducted user acceptance requirement and proof of concept with 5 key Stakeholders to ensure reliability and adaptability to single submission of data
- Published Nigeria's Import, Export and Transit process manual
- Developed a Single Window Road Map based on realistic maturity evolution levels



Nigeria Trade Information portal www.nigeriatradehub.gov.ng

Features of Nigeria Trade Hub Portal

- Online-accessible 24/7 Training
- Interactive and intuitive
- Classification tool
- Contact directory
- Document library
- Currency converter
- Customs procedure code search
- News
- Live transaction documents, payments and tax simulator
- Duty payment calculator

Awards and Recognition

- National Information Technology Development Agency (NITDA) for Best Web Portal Category (winner)
- National Information Technology Development Agency (NITDA) for Best MDA Category (Runner up)
- SMA award for best social media platform in Africa

Capacity Building

The Department of Human Resource Development recorded tremendous achievements in line with the on-going modernization and transformation of Customs processes.

Below are some of the achievements recorded in 2014;

2014 Promotion Examination

In the year under review, the Department conducted a computer-based promotion examination at the Command and Staff College, Gwagwalada, Abuja for all eligible officers of the ranks of SC-DC. This innovation drastically reduced the protests and complaints usually associated with promotion examinations because the results were released as soon as the examination was concluded. The exercise was conducted for 4,376 officers.

Human Resource Management Information System (HRMIS)

This is a unified platform for capturing, accessing and controlling officers' data. It has the capacity for the following:

- Manpower planning and e-Recruitment
- Employee Information Management
- Promotion and Officers' postings
- Staff Training and Development
- Disengagements, Pension and Emoluments

Archiving of Files

The Establishment Unit of HRD has embarked on the e-archiving of secret and establishment files of all officers for easy sorting.

International and Local Trainings

In 2014, 314 officers were sponsored by the Service to attend courses abroad. 4,140 officers were trained in Nigeria on various aspects of the core and ancillary functions of the Service.

Staff Welfare

- In pursuit of computer literacy programme of the Service, NCS Staff Cooperative Scheme in partnership with Zinox Computers acquired and distributed 4,500 units of Z-pad tablets to interested officers at subsidized rates
- As part of staff welfare, interested officers were advanced vehicle loans

The Service has Owner-Occupier Housing Schemes nationwide as follows:

- 90 units of 1, 2 and 3 bedroom houses at Kagini, Abuja
- 1000 Units of different types of houses at Kabusa and Giri Housing estates
- 324 different types/units at Harmony Estate, Port Harcourt, under construction
- 2 and 3 bedroom semi-detached bungalows at Pacesetters Estate, Ibadan

Forensic Laboratory

In recent years, infractions in Customs operations were becoming increasingly more sophisticated. This trend necessitated the establishment of a Forensic Laboratory. Since its establishment, there has been a conscious effort to build and develop capacity of service personnel to effectively manage and maintain it.

The Forensics Unit in 2014 achieved the following:

- Training of eleven Customs officers in basic and advanced Digital Forensics Investigation course at Canadian Institute of Learning in Brampton, Canada. Six officers from the unit also participated in Communications, Data and Digital Forensics seminar organized by Metropolitan Police Service, London.
- Arrest, investigation and prosecution of:
 - A syndicate who specializes in the falsification of all Customs clearing documents and the Comptroller General's seal at waterside, railway Apapa. Six suspects are being prosecuted at Federal High Court, Ikoyi
 - Five suspects are facing prosecution in the Federal High Court Owerri for cyber crimes
 - DTI operators who allowed third party access to their operational base in Lagos using compromised Customs officers' passwords to release goods at various ports in Lagos
 - Internet scammers who cloned the Nigeria Customs website using the CGC's pictures and other high ranking officers' names to defraud innocent citizens of Nigeria. Two suspects are standing trial at the F.C.T High Court in Abuja
 - Fake employment scammers who specialize in forging the CGC's signature and Nigeria Customs Service employment letters. Four suspects are currently undergoing prosecution at the Federal High Court, Abuja and two at the Federal High Court, Akure

Capital Projects

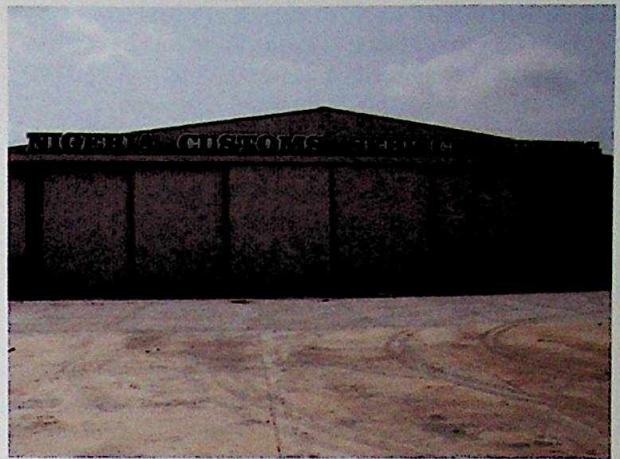
Completed

In 2014, the following capital projects were initiated and/or completed:

- Completion of the Customs Air Wing Hanger project at the Nnamdi Azikiwe International Airport, Abuja
- Acquisition of two KND Marine/Patrol Boats
- Completion of Management Quarters at Jabi, Abuja
- Completion of the Ultra Modern Hospital Complex at Karu, Abuja
- Construction of two Transit Camps of 42 units each and Conference Centre consisting of a restaurant, Conference Hall, Gymnasium and Presidential Suites at the Command and Staff College, Gwagwalada, Abuja
- Completion of five units 30 man rank and file (ensuite) at Karu, Abuja
- Completion of 30 man rank and file (ensuite) at Okokomaiko, Lagos
- Completion of Auditorium/Lecture Theatre and installation of 900 seats at Customs Training College, Ikeja
- Completion of 30 man rank and file Lot (E) Kano
- Completion of Comptroller's residence, Kano
- Completion of Instructors hostels at Training College, Kano

On-Going Projects

- The construction of the Corporate HQ building in Maitama, Abuja
- Renovation of Block of 8 No.5 Bedroom Tower Building for the NCS at ACGs' Qtrs Wuse, Abuja
- Construction and renovation of projects at Customs formations nationwide



The newly completed Customs Hanger at Nnamdi Azikiwe International Airport, Abuja



External view of the new customs auditorium in Lagos



Interior view of the new customs auditorium in Lagos



Completed blocks of residential accommodation for officers in Abuja

Co-operation

Global Co-operation

The World Customs Organization (WCO) is an umbrella body of 179 member Customs Administrations in the World. It sets standards and provides tools to enable members perform their core functions effectively. It has its headquarters in Brussels, Belgium and is headed by a Secretary-General.

For ease of administration, members are grouped into six regions each headed by a Vice-Chair and Nigeria is in the West and Central Africa.

Nigeria held the position of the Vice-Chair of the Region for two consecutive terms of two years from June 2010 to June 2014.

Directors-General (DG) of Customs Administrations in the region meet periodically to deliberate on issues relating to their operations and WCO instruments as they affect them. The 19th Conference of DGs for the year 2014 was held in Cameroun. The resolutions of the conference centered on the following areas:

- Regional Capacity Building
- Exchange of Intelligence
- Financing of Regional Structures and organization of Regional Donor Conference
- Concern on the security challenges around Nigeria and her proximate countries
- Mandate to Nigeria to organize the 2015 edition of the Conference in Abuja

Following an initiative proposed by Nigeria, the conference mandated NCS to convene a regional meeting of heads of Customs Administrations of Benin, Cameroun, Tchad, Niger and Nigeria to discuss security challenges in the North-East Nigeria. The meeting was held in Abuja on 26th April, 2014.

The resolution of the Abuja meeting centered on the following:

- Co-operations between Customs administrations to strengthen border security
- Effective intelligence exchange
- Better management of transit trade among the countries
- Security of accruable revenue and safety of the supply corridors
- Collaboration in the area of training and strengthening co-operation on Mutual Assistance on customs matters
- Regular exchange among Customs Administrations to address issues of common interest while seeking for political support

Pursuant to the implementation of Abuja resolutions, the Comptroller General of Customs undertook a two day working visit to Niger Republic on 29th April 2014. The visit afforded officers of the two sister Administrations the opportunity to reach conclusions on issues relating to adherence to transit norms; building of a formidable Risk Profiles of Cross-border operators; use of modern ICT tools to facilitate exchange and Mutual Administrative Assistance.

As a mark of support for the collaboration effort, the Nigerian Government donated 10 units of 4x4 HILUX Vans and a motorized Ambulance to enable the Nigérien Customs to undertake effective joint border patrol with Nigeria.

On Benin-Nigeria frontier, was the immediate commencement of the formal transfer of vehicles destined to Nigeria for duty assessment at Seme and Idiroko borders. Prior to this development, vehicles destined for Nigeria through Benin and neighboring countries were imported in contravention of international transit protocols. This placed Nigeria Customs Officials under intense pressure to combat smugglers with resultant casualties.

The top hierarchy of the Ghana Revenue Authority (Customs Division) was in Nigeria on a study of NCS facilities. The visit was to enable the delegation have a firsthand experience on NCS strategies on its successful takeover of DI project in preparation for the termination of Inspection Contracts in Ghana.

Participation at the Policy Commission and Council Sessions of the World Customs Organization was one of the annual activities in which the WCO took part in 2014. The WCO Policy Commission is an advisory organ which provides guidance to the WCO Secretariat in running the affairs of the organization. Participation at the Policy Commission is on Regional representation and Nigeria attended in her then capacity as Vice-Chair. The Council is the highest decision making body of the WCO. The Council meeting was dominated by issues related to the Trade Facilitation Agreement (TFA) adopted by the Ministers of Trade under the umbrella of the World Trade Organization (WTO). Recognizing that the WCO has the tools and instruments that could facilitate the implementation of the said agreement, the WTO handed over the implementation aspects to the WCO. At the June Sessions, the WCO Council adopted a new programme (Programme MECATOR) developed by the Secretariat to guide Customs Administrations in the implementation of the TFA. Council also enjoined Customs Administrations to collaborate with the Ministries of Trade in the implementation of this agreement through the formation of National Implementation Committees.

NCS collaborated with Nigerian Missions to organize road shows and exhibitions aimed at sensitizing Nigerians abroad and the International Business Community on the PAAR and NTH Portal. Worthy of note are the 'Business in Nigeria Forum' organized by the Financial Times, London, 'African Investment Forum', Dublin, Ireland and the 'Doing Business in Nigeria' organized in Rotterdam and the Hague in conjunction with the Dutch Chamber of Commerce.

National Stakeholders

The Nigeria Customs Service has been partnering with other regulatory agencies towards the achievement of their respective statutory functions. The following is a brief summary of the nature of relationships with other national agencies:

Federal Ministry of Finance (FMF): The NCS is supervised by the Coordinating Minister for the Economy/Honorable Minister of Finance who is also the Chairman of the Nigeria Customs Service Board. All fiscal policies upon which Customs mandate is predicated are formulated through the Federal Ministry of Finance. These include rates of duties and taxes on imports and excise, import/export guidelines and prohibitions.

Federal Inland Revenue Service (FIRS): The NCS collects Value Added Tax (VAT) on imports on behalf of the FIRS. NCS also integrates and shares common data with emphases on National Tax Identification Number (TIN).

Joint Tax Board (JTB): NCS also collaborates with the JTB on the implementation of the Tax Payer Identification Number (TIN) programme which seeks to properly identify and bring all eligible tax payers into the government's tax net. NCS act as a member of the TIN implementation project and sits on the steering committee.

Federal Ministry of Environment (FMEnv): The NCS works in partnership with the FMEnv in the enforcement of border control provisions of relevant international conventions on protection of the Environment. These conventions among others include:

- **Stockholm:** Mechanism for the control of Persistent Organic chemicals
- **Basel:** Control of cross border movement of hazardous waste
- **Rotterdam:** On prior informed consent procedure for certain hazardous chemicals and pesticides in international trade
- **Minamata:** To minimize the use of mercury in view of its adverse effect on human health and the environment
- **Montreal:** Control of international trade and use of Ozone Depleting Substances (ODS) which include CFCs and HCFCs

National Environmental Standard and Regulations Enforcement Agency (NESREA):

NCS collaborates with NESREA, the enforcement arm of the FMEnv on matters relating to control of cross border movement of Convention on International Trade on Endangered Species of Flora and Fauna (CITES). NCS liaises with NESREA in implementation of the National Vehicular Emission Control Programme (NVECP).

Economic and Financial Crimes Commission (EFCC)/Nigerian Financial Intelligence Unit (NFIU): The NCS partners with the EFCC in a wide variety of financial crimes enforcement:

- Anti-Money Laundering (AML) through the passenger currency declaration
- Joint Tasks forces and Trainings

National Bureau of Statistics (NBS): NCS has a viable integration to share data on import/export/excise trade.

Federal Ministry of Trade, Industry and Investment (FMTII): NCS implements trade facilitation instruments as developed by the Ministry. It also plays a great role in WTO trade facilitation negotiations, development/implementation of regional trade and integration initiatives including EPA and PTA under the auspices of the FMTII.

Federal Ministry of Foreign Affairs (FMFA): NCS provides important facilitatory services to the FMFA in its coordination of multilateral/bilateral economic co-operation.

Corporate Affairs Commission (CAC): NCS partners with CAC to verify the authenticity of entities involved in cross-border trade through the use company registration (RC) numbers as a mandatory requirement for import and export clearance.

Central Bank of Nigeria (CBN): All duties and taxes collected by the NCS on behalf of Federal Government and other agencies are remitted into Federation and non-Federation accounts respectively. NCS also approves FORM 'M' on behalf of the Central Bank.

National Drug Law Enforcement Agency (NDLEA): NCS performs border control functions relating to interdiction of psychotropic substances.

Nigeria Police Force (NPF): NCS carries out periodic joint border operations. The two agencies also collaborate on implementation of laws governing import/export of arms and ammunitions.

National Agency For Food and Drug Administration and Control (NAFDAC): NCS collaborates with NAFDAC in the enforcement of regulations governing import/export of foods and medicaments.

Standard Organisation of Nigeria (SON): NCS partners with SON in the enforcement of national and international legislations against cross border movement of counterfeit, fake and substandard products.

Nigerian Copyright Commission (NCC): NCS in collaboration with NCC enforces laws against the import/export of pirated materials.

Nigeria Export Promotion Council (NEPC): NCS's enforcement of controls on export trade are to a significant extent based on guidelines issued by the NEPC. The Council also relies on NCS for the provision of data on trade volume and nature of exported products.

Federal Road Safety Commission (FRSC): NCS partners with the Commission in sharing vehicles import data.

Ministry of Defense (MOD): NCS partners with the Ministry in Joint Task Force (JTF) for security operations and capacity building.

Office of the National Security Adviser (NSA): NCS partners with NSA office in the administration of end users and sundry security issues.

National Animal And Plant Quarantine Service (NAPQs): NCS shares data with the Service on seeds, grains, fauna and flora as well as other aquatics import/export.



CHAPTER FIVE | KEY PERFORMANCE INDICATORS

In 2013, the Federal Government of Nigeria mandated Ministries Departments and Agencies (MDAs) to identify **Performance Indicators** based on their statutory responsibilities and in line with the plans contained in the Transformation Agenda. Performance measurement is a necessary practice that underpins modern institutions and organizations. Customs performance measurement is most effective when it takes into account the aims unique to the Customs Service and the specific political, social, economic and administrative conditions in the country.

The World Customs Organization (WCO) recommendations on standardization of global best practices among members, require added commitments on the Service. Collectively, these guidelines provide the framework of the CGC's Six-Point Agenda upon which NCS KPI's are set and evaluated.



Meeting of Heads of Customs Administrations of Nigeria and proximate neighbours of Benin, Cameroon, Chad and Niger Republic

Table 1: NCS KPIs and Basis of evaluation

S/N	KPIs	BASIS OF EVALUATION
1	Revenue collection	<ul style="list-style-type: none"> Projected revenue vs. actual collection Annual revenue growth
2	Anti-smuggling Activities	<ul style="list-style-type: none"> Number and type of Enforcement seizures: (drugs, currency, firearms, general goods e.t.c.)
3	Trade facilitation	<ul style="list-style-type: none"> Average time to release goods within Customs Zone
4	Compliance	<ul style="list-style-type: none"> No. of infractions recorded between previous and current year % Revenue collected through infractions/total revenue collected Number of companies admitted to Fast Track Consignments passed through selectivity channels
5	Discipline and integrity	<ul style="list-style-type: none"> Number and type of investigations Number of Sanctions
6	Public Relations	<ul style="list-style-type: none"> Number of press releases, press briefings, publications (prints and electronic) Number of hits on websites Number of sensitization seminars
	Welfare	<ul style="list-style-type: none"> Number of medical facilities provided

Revenue Collection

The Service aims to achieve steady growth in year-on-year revenue collection. Objectively, it complements the annual projection set by the Federal Government. The above KPI informs the basis for evaluating NCS performance using comparative change in revenue collection between the previous and current year and total revenue collected against revenue projection.

In 2014, the Service collected total revenue of **₦977,099,172,939.57** compared to the collection of **₦833,396,975,947.20** in 2013. This implies an increment of **₦143,702,196,992.37** or 17.24% comparative to previous year's collection. However, against the 2014 Government projection of **₦1,255,560,000,000.00**, the Service recorded a shortfall of **₦278,460,827,060.43** or 22.18% less than the set target (see table 2).

This shortfall, attributable to fiscal policy measures, did not represent absolute loss but gains in other sectors of the economy.

Table 2: Projected Revenue vs. Actual Collected Amount

Nigeria Customs Service Four year (2011 – 2014) Revenue Projection (in N Billions)				
	2011	2012	2013	2014
Revenue Collection	741.84	850.88	833.40	977.10
Projected Revenue	607.10	872.22	1,077.10	1,255.56
Variance (Collection vs Projection)	134.74	(21.34)	(243.70)	(278.46)
% Variance	22%	-2%	-23%	-22%
Change in previous year (Collection)	195.20	109.04	(17.48)	143.70
% Change in previous year (Collection)	36%	15%	-2%	17%

Barring the continued negative trend (from 2013), where the Service fell short of target by about **₦243 billion** (23%), revenue forecast-collection gap was narrowed by 1% (from 23% to 22%). This feat is attributable to more efficient and effective processes implemented among other factors reflected in other KPIs, regardless of operational challenges and other factors that accounted for revenue shortfall.

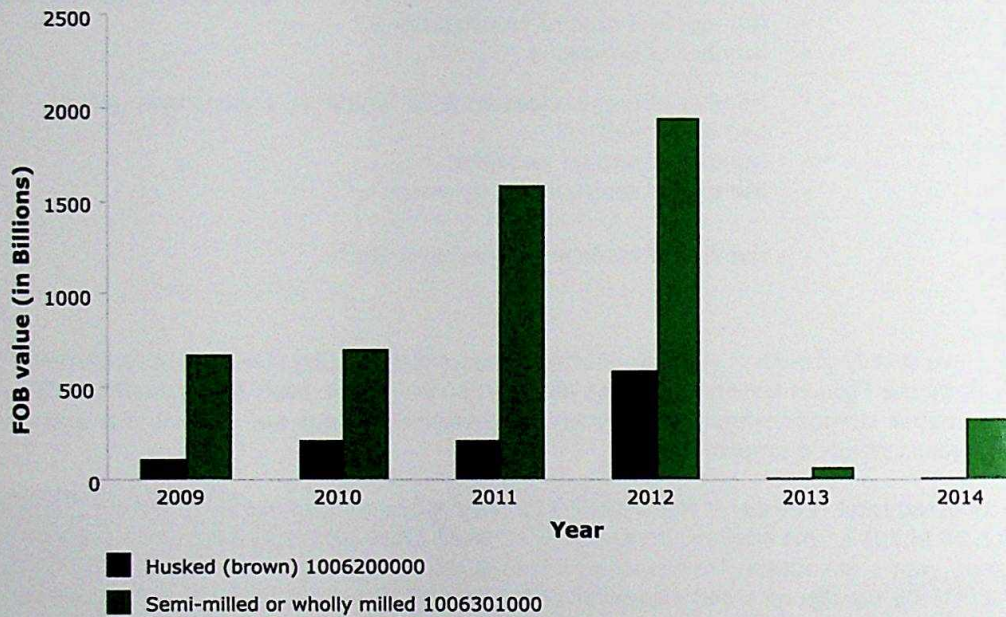
In 2014 the Service revenue fell short of target by **₦243 billion** (23%) ECOWAS Trade Liberalization scheme (ETLS), waivers, concessions and exemptions accounted for over 50% of this shortfall. The Federal Government conceded **₦136.48 billion** of import revenue to waivers, concessions and exemptions to support domestic industries, while ETLS accounted for **₦8.16 billion** of the shortfall.

Table 3: Waivers/concessions/exemptions for five year period (2010 – 2014)

Waivers/concessions/exemptions for a five year period (2010 – 2014) (in N billions)					
	2010	2011	2012	2013	2014
Waivers/cons/exempts	104.05	78.49	128.54	46.06	136.48
% Change in previous year		(25%)	64%	(64%)	196%

Other factors in fig.2 that account for the shortfall between revenue collection and projection are attributable to external factors beyond NCS controls.

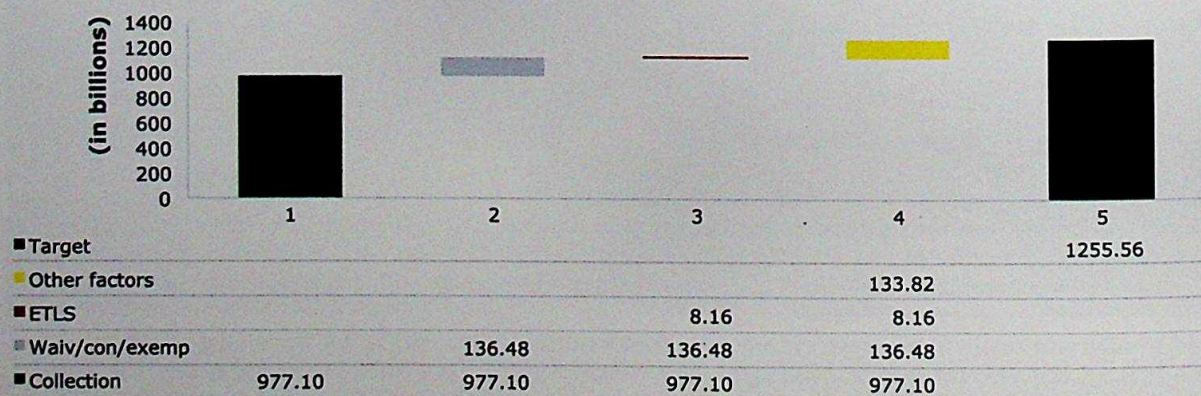
Figure 1: Import Summary of Rice: Husked (brown) - HS 1006.200000 and Semi-milled or wholly milled rice, in packaging of more than 5kg or in bulk - 1006.301000 (in N Billions)



(Source: NICIS)

The recent adjustments in tariff regimes of certain items like rice (HS 1006.20 and 1006.30), cargo throughput, exchange rate regimes, non-compliance among others impacted negatively on Customs revenue collection within the period. The net positive effects of earlier implemented fiscal policy measures on the economy are seen to have enhanced local production capacity, thereby concomitantly reducing imports of such items and customs collectable revenue.

Figure 2: NCS revenue collection to target (gap)(in N Billions)



In summary, despite factors accounting for the shortfall, consistent growth in revenue collection demonstrates that the Service performed satisfactorily.

Anti-smuggling Activities

The essence of this indicator is to highlight NCS performance as regards suppression of smuggling and social protection (counter-terrorism and interdiction of the movement of illicit goods such as narcotics and counterfeits). The objective here is to improve upon anti-smuggling activities using the gains in quantity and quality of seizures made in the year under review.

Significant seizures were recorded, comprising restricted goods, false declarations, non-declarations and prohibitions (trade and absolute) in 2014.

A total of **7,534** seizures were recorded, with a Duty Paid Value (DPV) of **₦9.47 billion**. Seizure count dropped by **9%** from the **8,238** cases recorded in 2013. However, more quality seizures were made in 2014, resulting in the **11%** increase in DPV recorded against the 2013 value of **₦8.51 billion**.

Table 4: Seizure count

Seizure Count for a six year (2009 – 2014) period						
	2009	2010	2011	2012	2013	2014
No. of seizures	2,895	3,923	5,748	6,147	8,238	7,534
% change in previous year	-	36%	47%	(7%)	34%	(9%)

Table 5: Seizure Duty Paid Value (in NGN Billions)

Seizure Duty Paid Value (DPV) for a six year (2009 – 2014) period (in N Billions)						
	2009	2010	2011	2012	2013	2014
DPV (in N Billions)	5.24	5.04	8.40	4.66	8.51	9.47
% change in previous year	-	(4%)	67%	(45%)	83%	11%

The improved quality in enforcement seizures is attributable to the effective intelligence sharing, collaboration, capacity building and deployment of enforcement officers.

The 2014 seizures were dominated by rice, comprising **35%** of the total count. The growing composition of rice seizure is attributable to the fiscal policy measure i.e. 110% import tariff increase on husked brown rice and semi-milled or wholly milled rice (not polished or glazed) HS 1006.20 and 1006.30.

Since 2009, vehicles and general merchandise continue to account for major seizures. These constitute **36%** annual average.

Table 6: Percentage Composition of items in Seizure Count for six year period (2009 – 2014)

Percentage composition of items in seizure count						
Commodity	2009	2010	2011	2012	2013	2014
General merchandize	28%	33%	12%	25%	23%	14%
Poultry Products	1%	2%	4%	7%	8%	7%
Rice	-	1%	3%	10%	32%	36%
Textile & Articles	10%	16%	11%	10%	5%	4%
Vehicles	58%	43%	57%	33%	18%	22%
Vegetable oil	-	1%	4%	7%	6%	3%

A total of twenty-two cases of arms and ammunition seizures were recorded between 2010 and 2014, with the highest (8 counts) recorded in 2013. Six counts were recorded in 2014. Eighty-eight seizures of psychotropic substances were made between 2010 and 2014. The highest count (36 seizures) was recorded in 2012, while 14 and 15 seizures were made in 2014 and 2013 respectively.

Figure 3: Psychotropic substances seizure count

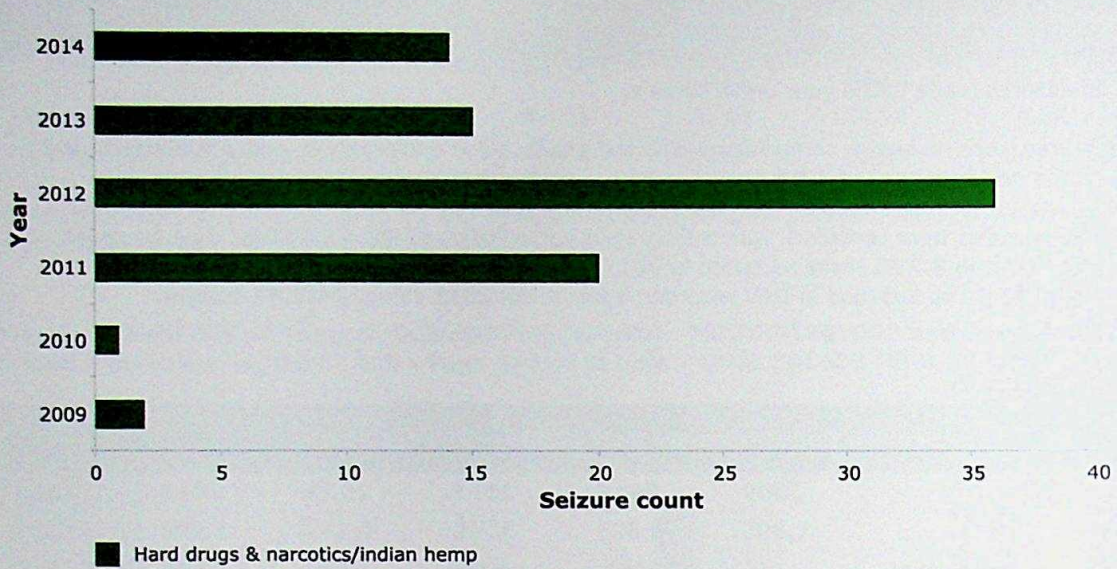
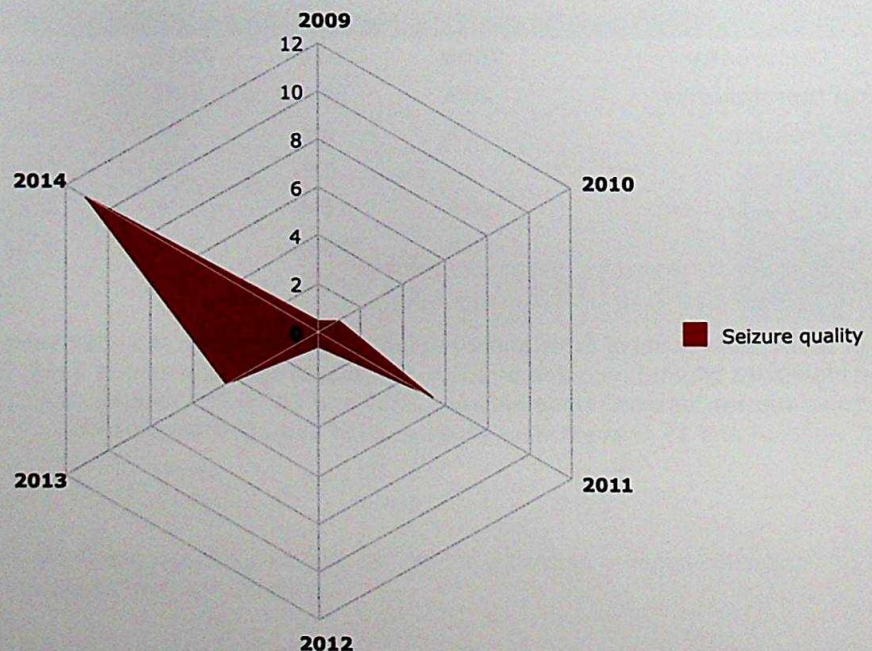


Table 5: Arms & Ammunitions and Hard drugs & Narcotics seizure count (2009 – 2014)

Arms & Ammunitions and Hard drugs & Narcotics seizure count (2009 – 2014)							
NAME OF COMMODITY SEIZED/DESTROYED (seizure count)	2009	2010	2011	2012	2013	2014	TOTAL
Arms & ammunitions	1	3	3	1	8	6	22
Hard drugs & narcotics/marijuana	2	1	20	36	15	14	88
Amount (in NGN millions)							
DPV of narcotics	0.86	1.00	109.02	21.66	66.43	156.40	355.38
Average DPV per narcotics seizure	0.43	1.00	5.45	0.60	4.43	11.17	

Figure 4: Quality of seizures made by NCS



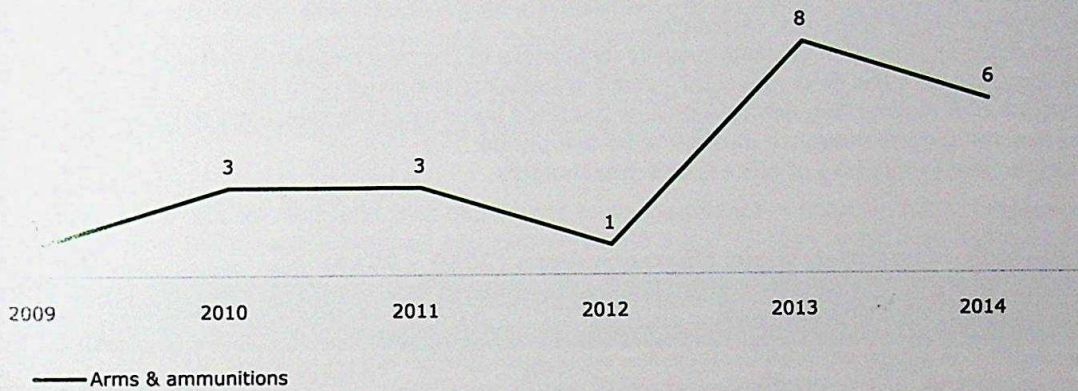
The year 2014 recorded more qualitative seizure compared to the previous years. DPV per seizure averaged **N11.17 million** compared to **N600,000.00** and **N4.43 million** in 2012 and 2013.

Seizures of foreign currencies were recorded by the Anti-money laundering Unit of the Service at the airports in 2014.

Table 8: Currency seizures at airports 2012 – 2014 count and value (in N)

Currency seizures at airports 2012 – 2014 count and value (in N)			
	2012	2013	2014
Seizures(in N)	266,771,857.30	490,964,097.00	419,458,845.00
Location	3	3	3

Figure 5: NCS Arms & ammunitions seizures for six year (2009 - 2014) period



NCS recognizes the serious consequences of smuggling on the economy and national security. This necessitated the acquisition and deployment more patrol vehicles, ocean going vessels and patrol aircrafts. These will provide additional bite to anti-smuggling drive in 2015 and beyond.

Trade Facilitation

The Service surpassed the 72 hours clearance target for compliant trade, as set by the Federal Government of Nigeria, with the implementation of simplified and harmonized procedures. Furthermore, NCS commitment towards ensuring speedy clearance for compliant trade is evident in the Service performance in this report.

The recommended basis of measuring performance under this indicator is: the average time to release goods within Customs Zone. This analysis based on customs clearance time is obtained from the Nigeria Integrated Customs Information System (NICIS), where records and time clearance information of the entire trade transaction chain (from the Form M to goods exit confirmation) are lodged. The report focuses on clearance times corresponding with the trade transaction, which involves NCS and provides monthly statistics on the number of SGDs processed from zero to over 15 days, at approved ports, airports and border crossings manned by NCS.

A total of **411,351** SGD's were cleared and exited out of Customs zone within 48 hours in all Customs formations, representing **65.41%** of **628,887** SGDs processed in 2014. The lower limit (of **59.13%** SGDs cleared within 48 hours) recorded in January (the second month of Destination Inspection (DI) takeover and introduction of PAAR by the Service) set against the upper bound (of **70.74%**) recorded by December, is indicative of:

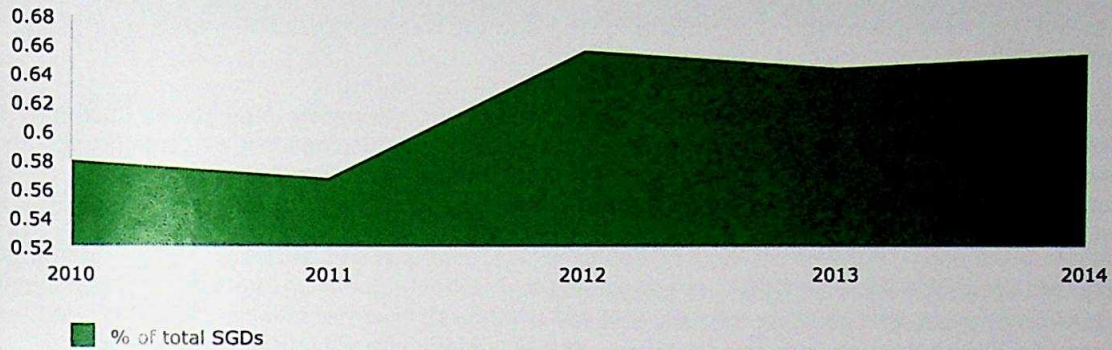
- The deployment of fast-track clearance
- Stakeholder sensitization created massive awareness of the new clearance system
- Collaboration with the banking sector helped in reducing the processing times
- Integration of Partner Regulatory Agencies to create synergy in the clearance process
- The zeal for speedy clearance during the festive period
- Improvement in integrity of officers and stakeholders

Table 9: Analysis of imported goods clearance times (2010 – 2014)

Monthly Clearance Times										
Year	Month	Total No of SGD	< 48 hours	%	> 48h to 5days	%	5 days to 15 days	%	> 15 days	%
2010	Jan-Dec	333,660	193,399	57.96%	49,389	14.80%	70,970	21.27%	19,902	5.96%
2011	Jan-Dec	475,115	270,087	56.85%	75,593	15.91%	97,099	20.44%	32,336	6.81%
2012	Jan-Dec	554,036	363,743	65.65%	83,748	15.12%	82,827	14.95%	23,718	4.28%
2013	Jan-Dec	646,328	416,182	64.39%	92,099	14.25%	100,739	15.59%	37,308	5.77%
2014	Jan	61,673	36,467	59.13%	9,195	14.91%	10,743	17.42%	5,268	8.54%
2014	Feb	46,611	28,628	61.42%	6,698	14.37%	7,167	15.38%	4,118	8.83%
2014	Mar	46,755	30,296	64.80%	7,403	15.83%	6,637	14.20%	2,419	5.17%
2014	Apr	55,496	35,827	64.56%	8,279	14.92%	8,710	15.69%	2,680	4.83%
2014	May	54,249	34,183	63.01%	8,818	16.25%	8,657	15.96%	2,591	4.78%
2014	Jun	56,192	37,277	66.34%	8,082	14.38%	8,117	14.45%	2,716	4.83%
2014	Jul	50,409	33,290	66.04%	6,922	13.73%	7,475	14.83%	2,722	5.40%
2014	Aug	49,479	33,081	66.86%	7,217	14.59%	7,140	14.43%	2,041	4.12%
2014	Sept	50,382	33,108	65.71%	7,470	14.83%	7,406	14.70%	2,398	4.76%
2014	Oct	50,059	33,308	66.54%	7,367	14.72%	6,745	13.47%	2,639	5.27%
2014	Nov	49,448	34,764	70.30%	6,308	12.76%	6,098	12.33%	2,278	4.61%
2014	Dec	58,134	41,122	70.74%	6,893	11.86%	7,954	13.68%	2,165	3.72%
2014	Total	628,887	411,351	65.41%	90,652	14.41%	92,849	14.76%	34,035	5.41%

(Source: NICIS)

Figure 6: Percentage change in number of SGDs cleared in less than 48 hours



The Service achieved an average growth rate of **2%** in the total number of SGDs processed within a 5 year period (2010-2014). The average growth was enhanced by intermittent growths of **8.81%** and **1.02%** in 2012 and 2014 respectively. The marginal gain is consistent with expectations because, 2014 was the first year that S fully took over DI operation from Service Providers (SPs). Emphasis was focused on proper documentation of trade transactions and stakeholder integrity, as well as improving clearance times. Achieving these amid teething challenges faced during the initial stages of DI service takeover by NCS will continue to enhance trade facilitation and compliance in the long-run.

Performance on trade statistic suggests that there were more lodgments of SGDs in 2013 compared to 2014. However, **14.76%** of SGDs were processed and cleared within 5 and 15 days in 2014 as against **15.59%** in 2013, while **5.41%** and **5.77%** were flagged down for more than 15 days in 2014 and 2013 respectively.

The gains in trade facilitation were noticeable despite various operational challenges encountered in the year 2014. For instance, cases of delays arising from SGDs assessed without clearance and those wrongly captured by Direct Trader Input (DTI) cafés were among Customs-related issues. The extraneous factors include non-compliance, deferment of cargo clearance by importers and the national security needs necessitating physical examination of cargo. These challenges were inevitable due to border regulations, mandated by government to assist in achievement of various policy objectives.

Compliance

Non-Compliant Trade is a common challenge to Customs Administrations globally. The issue impacts negatively on trade facilitation and revenue because, suspicious trade conducts must be scrutinized thoroughly. These additional examinations contribute to delays in the trade process and impact negatively on trade facilitation.

On the other hand, obstructive trade processes imply lesser throughput, ultimately impinges on Customs ability to collect optimum revenue for government. For these reasons, trade compliance is a significant challenge and indicator used in assessing Customs performance. The target is to reduce the level of non-compliance from previous year through interventions as well as encourage the passage of more consignment through fast-track.

This performance indicator is assessed using the following basis:

- No. of infractions recorded between previous and current year
- % revenue collected through infractions/total revenue collected
- Number of companies admitted to fast track
- Consignments passed through selectivity channels

A total of **17,436** cases of infractions were discovered in 2014, about **67%** more than the **10,423** recorded in 2013. The Service recovered the sum of **N41.55 billion** from these infractions in 2014, at an average recovery per intervention of **N2.38 million**; representing **4%** of the entire revenue collected in 2014.

Table 10: Number of interventions and revenue recovered by NCS (2011 – 2014)

Trade compliance (Interventions vs Recovery)				
	2011	2012	2013	2014
Revenue recovered (in NGN billions)	42.63	31.06	48.25	41.55
Interventions	6,103	11,262	10,423	17,436
Recovery per intervention (in NGN millions)	6.99	2.76	4.63	2.38
Revenue collected (in NGN billions)	741.84	850.88	833.40	977.10
% Recovery to revenue	6%	4%	6%	4%

The high variation between interventions made in 2014 compared to previous years is indicative of the genuine challenge of non-compliance encountered by NCS in facilitating trade. The ongoing modernization and series of activities embarked upon by the Service, enhanced capacity to detect the slightest occurrence of spurious transactions within our processes. More suspicious amounts involving smaller amounts (of money) are currently discovered, by NCS systems. This explains the lesser recovery per intervention (of **N2.38 million**) in 2014, compared to the 2013 average of **N4.6 million**.

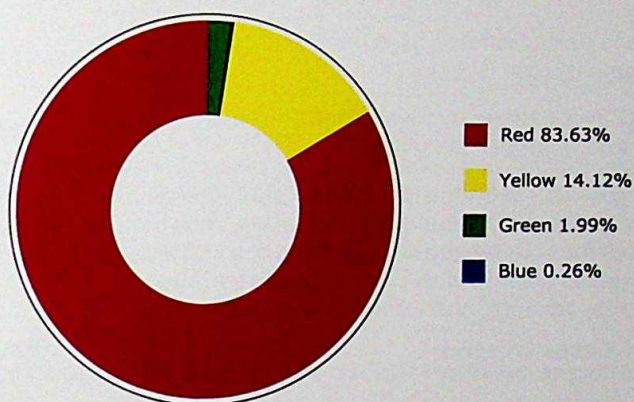
NCS rewarded **179** compliant companies (Importers, Exporters, Customs licensed Agents and other Operators) with admission into the new Customs Fast Track Scheme. The reward includes special concessions like expedient processing of Pre-Arrival Assessment Report (PAAR) and priority release of consignment. The result of this endeavor is palpable in the enhanced goods clearance from customs zone within 48 hours towards the later part of the year (reflected in the goods clearance time analysis) and routing of more consignments through fast track selectivity channels in 2014.

Table 11: Number of consignments passed through selectivity channels (2013 – 2014)

Number of consignments passed through NCS RM selectivity channels (2013 – 2014)					
YEAR	GREEN	BLUE	YELLOW	RED	ALL LANES
2013	10,458	1,346	58,879	586,740	657,423
	1.59%	0.20%	8.96%	89.25%	
2014	12,824	1,682	91,097	539,686	645,289
	1.99%	0.26%	14.12%	83.63%	

A total of **12,824** and **1,682** consignments were routed through the fast-track channels green and blue lanes respectively in 2014. Though higher than the corresponding totals of **10,458** and **1,346** in 2013, the increases were marginal in terms of the ratio of the total number of consignments passed during the year as both channels accounted for about **2%** and **0%**.

Figure 7: Proportion of consignments passed through NCS RM selectivity channels in 2014



Significant gains were observed in the non-intrusive examination (scanning) selectivity channel in 2014, than in 2013. Relatively, about **5%** more of consignments referred for physical examinations in 2013, were scanned in 2014. This gradual improvement justifies earlier investments in capacity building and deployment of officers to operate installed scanners at various borders across the country.

In summary, non-compliance remains a significant operational challenge of the Service; despite cogent efforts made to encourage compliant trade. NCS recognizes the extensive effects of non-compliance, especially on its integrity, effective and efficient performance. Therefore diverse tactics are currently being applied in a bid to quell perpetuation of this conduct.

Discipline & Integrity

The Service is guided by operational codes that lay firm emphasis on discipline and integrity. These codes model the conduct of officers in carrying out NCS statutory responsibilities. The principles are important given the delicate nature of NCS statutory mandates, the challenging operating environment in which these functions must be performed and potential negative effect on the image of the Service. For these reasons, the Service prioritizes the treatment of disorderly and fraudulent conducts (internal and external) encountered as well as it is a basis of evaluating NCS performance. The table below provides the nature and count of cases treated by NCS (investigations unit) between 2012 and 2014.

Table 12: Disciplinary cases treated by NCS between 2012 and 2014

Cases treated by NCS between 2012 and 2014				
S/n	Cases treated in investigation unit	2012	2013	2014
01	Incident Report on Customs Activities - involving Importers/ Agents	52	37	74
02	Officers Appeal against Management Disciplinary Decisions	16	56	9
03	Appeal/compliant on seizure of Goods/Vehicles/Containers by Customs	81	67	60
04	Request on petitions being handled by other Security Agencies on Customs related issues	11	3	4
05	Petitions Against Officers Allegedly involved in Improper Financial conduct and improper behaviour	34	32	29
06	Others (Use of fake Customs Web site for Fraud, Fraudulent Employment Adverts and Fraudulent Sale of Auction Vehicles by unscrupulous persons, Domestic dispute between Officers and spouses, as well as dispute with other members of the public e.g. Landlords, Tenants, and Colleagues e.t.c.)	46	82	160
Total Number of Cases treated		240	277	336

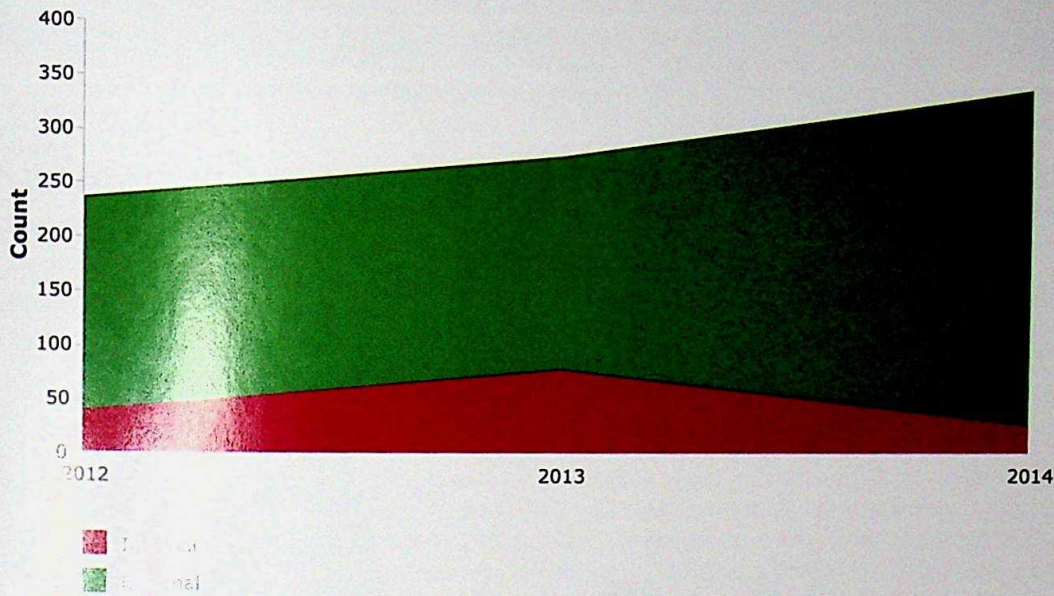
Internal discipline and integrity have strengthened within the Service in recent times. This is evident in the declining cases of appeal against management disciplinary decisions (from 56 cases in 2013 to 9 in 2014) and petitions against officers allegedly involved in improper financial conduct and behavior (from 32 cases in 2013 to 29 in 2014). Despite these declines, more cases were treated in 2014 than in 2013.

Table 13: Cases by category (Internal & External)

Cases (Internal and External) treated by NCS between 2012 and 2014				
S/n	Cases treated in investigation unit	2012	2013	2014
Internal				
01	Officers Appeal against Management Disciplinary Decisions	16	56	9
02	Petitions Against Officers Allegedly involved in Improper Financial conduct and improper behaviour	34	32	29
External				
01	Incident Report on Customs Activities - involving Importers/ Agents	52	37	74
02	Appeal/compliant on seizure of Goods/Vehicles/ Containers by Customs	81	67	60
03	Request on Petitions Being Handled by other Security Agencies on Customs related Issues	11	3	4
04	Others (Use of fake Customs Web site for Fraud, Fraudulent Employment Adverts and Fraudulent Sale of Auction Vehicles by unscrupulous persons, Domestic dispute between Officers and spouses, as well as dispute with other members of the public e.g. Landlords, Tenants, and Colleagues e.t.c.)	46	82	160
Total Number of Cases treated		240	277	340

(Source: Derived from NCS Investigations Unit)

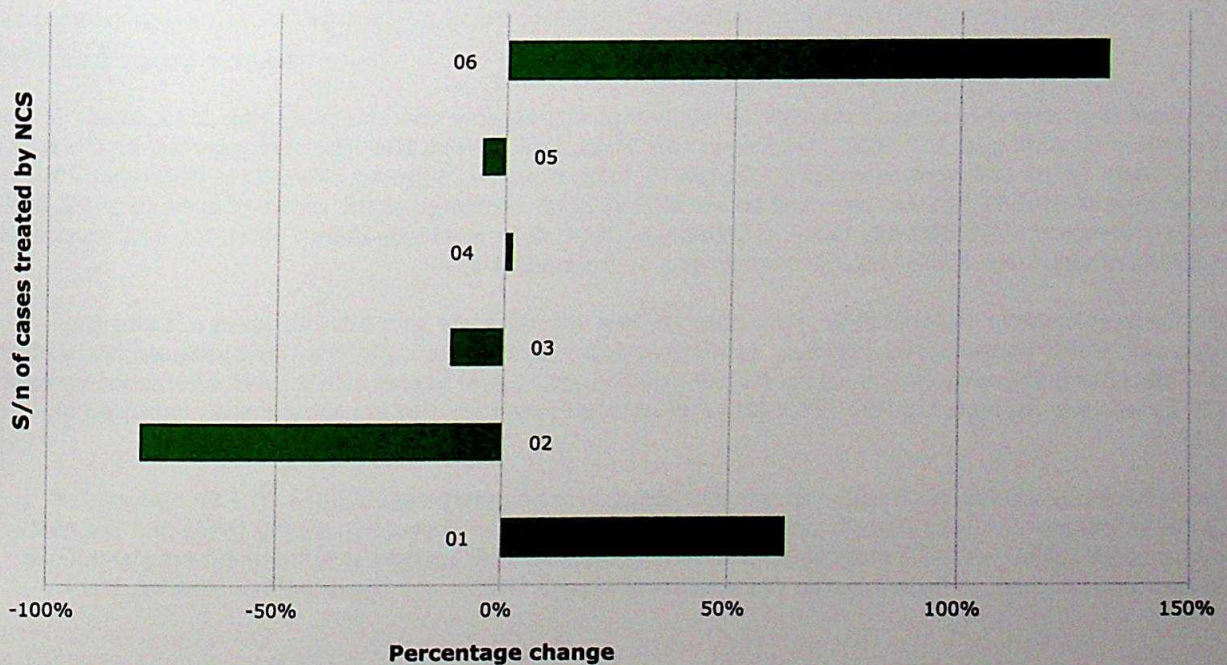
Figure 8: Category of cases treated by NCS (2012 – 2014)



(Source: Derived from NCS Investigations Unit)

A total of 325 cases were treated in 2014, 63 cases more than those treated in 2013. The increase in the number was due to the Service's growing interest on externalities that impact negatively on the image of the Service. Incidence report on Customs activities – involving Importers/Agents, request on petitions being handled by other Security agencies on Customs related issues and other cases accounted for the entire rise in number of cases treated in 2014. Jointly, these cases accounted for over 70% of the cases handled by NCS in 2014.

Figure 9: Percentage contribution of cases to the overall increase in cases handled between (2013 and 2014)



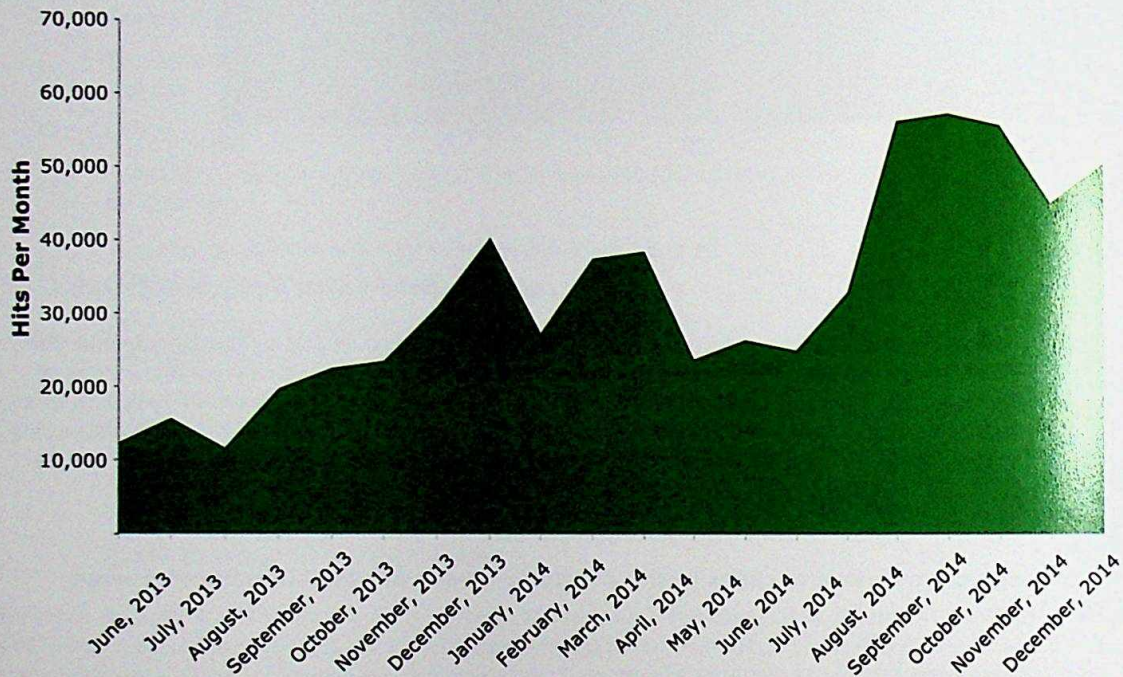
Based on the information above (fig. 8 & 9 and tab. 11) it can be inferred that the improvement on internal discipline is as a result of vigilance, implemented systems including modernization, recommendations of Arusha and Revised Kyoto Conventions e.t.c.). The rising incidence of externalities on discipline and integrity of the Service presents fresh challenges that NCS remains resolute to control.

Public Relations

NCS aims at ensuring effectiveness and efficiency of the channels used in disseminating information. This will constantly enlighten stakeholders and facilitate trade ultimately. It thus underpins the need to review performance using public relations as an indicator. The basis for evaluating performance under this indicator include: number of hits on websites, number of press releases, press briefings, publications (prints and electronic), and number of sensitization seminars.

The target under this KPI is to achieve progressive utility of NCS communication channels by stakeholders on an annual basis.

Figure 10: Hits on Nigeria Trade Hub (NTH)



(Source: Google Analytics)

NTH hosted on domain address www.nigeriatraderhub.gov.ng became operational by May 2013, ahead of the official launch on August 13th 2013. As at December 2013, total of **654,285** hits were recorded on the NTH portal. Most of the hits were recorded in 2014 (**476,176**) after the DI project takeover in December 2013. An average of **39,681** hits was recorded on the NTH in 2014, compared to the recorded average of **22,264** in 2013. A record of **57,283** hits made in September 2014. On a Month-by-month basis, the data illustrates progressive utilization of the portal in transactions by the trading public.

NTH conveys credible and real time information on international trade with Nigeria, which explains the increasing traffic on the portal. However, growing attention on the web portal may have reduced hits on the NCS official website www.customs.gov.ng as the trading public may now directly access information through NTH as was the case prior to May 2013. Nevertheless, the swift response to user enquiries improved in 2014.

The Service maintained the steady utilization of electronic and print media in 2014. The 52 Episodes of *Customsduty* and *Customs Report* continued to air on the Nigeria Television Authority (NTA) and the African Independent Television (AIT) stations respectively. 52 episodes of Customs enlightenment programmes in Hausa were retained on Federal Radio Corporation of Nigeria (FRCN) and Nagarta Radio Kaduna, 2014.

Table 14: Activities on NCS official website (www.customs.gov.ng)

Activities on NCS official website (www.customs.gov.ng)			
	2013	2014	Variance
Sessions	789,045	730,616	(58,429)
Users	444,745	386,799	(57,946)
Pageviews	2,282,793	2,166,770	(116,023)
Pages/Session	2.89	2.97	0.08
Average Session Duration	00:04:27	00:04:23	(00:00:04)
Bounce Rate	45.43%	47.56%	2.13%
% New Sessions	53.92%	50.75%	(3.17%)

(Source: Google Analytics)

Fewer Public sector enlightenment fora were organized or participated in by NCS Public Relations Unit in 2014 compared with 2013. Domestic fora in 2013 were dominated by sensitizations on the functionalities of NSW, PPAR and NTH. These domestic activities were complimented with exhibitions of NCS modernization (PAA and NTH) especially United Kingdom, Netherlands, Belgium, United Arab Emirates, among others. Quick wins could explain the increased hits on the NTH portal by diverse users globally.

Table 15: Public sector fora organized/participated in by NCS

Public sector fora organized/participated in by NCS		
	2013	2014
Local	16	6
International	10	5

The Service also launched a new social media policy to engage with our stakeholders on various social media platform. A new Facebook account, www.facebook.com/customsng and Twitter handle **#Customsng** were launched to complement existing efforts. Currently the Facebook account has over 10,000 likes.

Welfare

Staff welfare is crucial in the overall effectiveness of every organization. NCS recognizes this factor, especially as it impacts on staff morale, productivity, discipline and integrity. Thus NCS periodically identifies pressing needs among officers, and attends to them accordingly. The focus in this report is on medical services..

On this KPI, the target is set at ensuring provision of decent and affordable medical services for officers. This is assessed using the number of medical facilities provided.

Prior to 2013, there was zero budgetary provision for medicals. By 2013, the Service invested **N267.60 million** in acquiring equipment and building medical facilities. In 2014, the total capital expenditure on medical grew by 66.14% to **N444.60 million**. This expenditure was invested in constructing NCS full-fledged hospital complex with competent and experienced personnel. The medical unit in 2014 started operating In & Out patient functions in most of the Zonal and Command Headquarters.

Table 16: Breakdown of NCS expenditure on Medicals

Breakdown of NCS expenditure on Staff Welfare for 5 year (2010 - 2014) period (in NGN Millions)					
	Medicals				
	2010	2011	2012	2013	2014
Capital	-	-	-	267.60	444.60
Overhead (Drugs, medical supplies & others)	182.40	179.49	6.67	815.27	113.74
Total Expenditure on medicals	182.40	179.49	6.67	1,082.87	568.34

The new hospital complex located in Karu Abuja has been completed with sixty-bed wards made up of executive, maternity, children, causality wards. There are additional modern facilities for MRI and CT Scan, Modern X-ray, 3 modular operating theatres, Bio-Laboratory, with CCSSD for sterilization of equipment, Laundry and Morgue.

A total of 20,128 patients were treated in the NCS Medical units all over comprising 10,059 out patients and 10,069 in patients. 71 Surgeries (58 Caesarian sections and 13 general surgeries) and 563 babies were successfully delivered.

70% of patients treated in all Customs medical facilities are non serving personnel living around customs formations nationwide. This forms part of NCS Corporate Social Responsibility (CSR).



CHAPTER SIX | **CHALLENGES**

In the pursuit of its mandate in 2014, the Service encountered various challenges which negatively impacted on the performance and the actualization of set organizational goals. These include but not limited to; delay in the passage of the Revised Customs and Excise Management Act, funding of the Destination Inspection project, Non-Compliant Trade, global oil crisis, devaluation of the Naira and current security challenges in the polity.

Revised Customs and Excise Management Act

In 2013 the Customs and Management Act CAP 45, LFN 2004 came under review. The draft of the new legislation was conceived to provide legal backing to Customs modernisation programmes, improve trade facilitation and institute more appropriate sanctions. The new Bill provides the legal muscle to the much anticipated National Single Window (NSW) project. As at December 2014, legislative processes at the National Assembly have been completed, while Presidential assent is being awaited.

Funding of Destination Inspection Project

In December 2013, Nigeria Customs Service fully took over the management of Destination Inspection (DI) project in Nigeria. Prior to this, funding of the project was through the 1% Comprehensive Import Supervision Scheme (CISS) account. However since January 2014, the Service has funded the operations of this project through its budgetary provisions. Efforts to secure special intervention funds for the project have met with limited success.

Non-Compliant Trade

Rice Policy:

The Rice Policy that came into effect mid - 2014 was issued with dual levy rates, as follows;

- Traders to import rice at 10% rate of duty and 60% levy
- Rice millers to import at 10% rate of duty and 20% levy. The differential led to various misapplications of the intention of Government. This concession brought about abuse of the policy. Some beneficiary millers imported in excess of their approved quotas while some millers connived with traders to utilize their quotas in order to enjoy lower levy rates. These illegalities resulted in undermining of Government's expectations of job creation and other forms of value addition, huge revenue loss and distortions in the local market

Fish Policy:

In 2014 the Federal Government introduced a new policy on fish aimed at achieving food security through a 25% reduction in the volume of fish imported into Nigeria. Like the rice policy the intention is to boost local production. The policy restricted importation to four (4) species, namely: mackerel, sardine, stockfish and stockfish head. Import quotas were established, while beneficiaries are licensed.

Consequently, this led to a reduction in the importation of fish and drop in revenue.

National Automotive Council Policy:

The policy on automobiles, similar to the rice policy, provides for dual duty rates on imported vehicles. The policy states that imported vehicles will attract a duty rate of 35% while new ones are liable to additional 35% levy.

The policy further provides that bonafide manufacturers can import Semi Knocked Down (SKD) vehicles at 5% rate of duty. It also provides additional incentives to import locally built Units (FBU) twice the number of Semi Knocked Down (SKD) vehicles produced locally at 35% rate of duty without levy.

The resultant effect of this policy is a drastic drop in vehicle importation and revenue.

Negotiable Duty Credit Certificate (NDCC)

This is a facility issued by government under the Export Expansion Grant (EEG) to boost non-oil exports. It is to be used as an instrument for payment of Customs duty on raw materials, machinery and spare parts by beneficiary exporters. Currently, the policy on the NDCC is an open-ended incentive to companies without an expiry period. It also allows the involvement of a third party in its use.



Acronyms	Meaning
ACV	Agreement on Customs Valuation
AEO	Authorized Economic Operator
AML/CFT	Anti-Money Laundering/Combating the Financing of Terrorism
ASYCUDA	Automated Systems for Customs Data
B-O-O-T	Build-Own-Operate-Transfer
CEMA	Customs and Excise Management Act
CET	Common External Tariff
CGC	Comptroller-General of Customs
CIF	Cost, Insurance & Freight
CISS	Comprehensive Import Supervision Scheme
CITES	Convention on International Trade in Endangered Species of flora and fauna
CIU	Customs Intelligence Unit
CSR	Corporate Social Responsibility
DG	Director-General
DI	Destination Inspection
DPV	Duty Paid Value
DTI	Direct Trader Input
E,I&I	Enforcement Investigation & Inspection
ECOWAS	Economic Community of West African States
EEG	Export Expansion Grant
ETLS	ECOWAS Trade Liberalization Scheme
FBU	Fully-Built Unit
FMF	Federal Ministry of Finance
FOB	Free On Board
HQ	Headquarters
HRMIS	Human Resource Management Information System
ICT	Information Communication Technology
IPR	Intellectual Property Rights
KPIs	Key Performance Indicators
LFN	Laws of the Federal Republic of Nigeria
MAN	Manufacturers Association of Nigeria
MDAs	Ministries, Departments and Agencies
NCS	Nigeria Customs Service
NCSB	Nigeria Customs Service Board
NDCC	Negotiated Duty Credit Certificate
NFIU	Nigeria Financial Intelligence Unit
NICIS	Nigeria Integrated Customs Information System
NSW	National Single Window
NTH	Nigeria Trade Hub
NVECP	National Vehicular Emission Control Programme
ODS	Ozone Depleting Substances
OSIC	One Stop Investment Commission
PAAR	Pre-Arrival Assessment Report
PGAs	Partner Government Agencies
RAR	Risk Assessment Report
RKC	Revised Kyoto Convention
RM	Risk Management
SBU	Semi-Built Unit
SGDs	Single Goods Declaration
SKD	Semi-knocked Down
SR&P	Strategic Research & Policy
SSPs	Scanning Service Providers
TFA	Trade Facilitation Agreement
UNCTAD	United Nations Conference on Trade and Development
WCO	World Customs Organisation
WTO	World Trade Organisation



APPENDIX

Appendix I

Nigeria Customs Service

Summary of Monthly Revenue: January to December 2014

Collection Into Federation Account											
S/n	Month	Import Duty (Cash)	Import/Excise Duty (NDCC)	Excise Duty	Fees	Cet Levies	Sub Total	Non-Fed Accts.	Fed + Non-Fed Accts.		
1	Jan	35393.9 m	3163.6 m	2512.8 m	182.7 m	1949.7 m	43202.6 m	27380.5 m	70583.1 m		
2	Feb	34156.8 m	1603.1 m	2534.5 m	160.0 m	1623.7 m	40078.1 m	23791.4 m	63869.5 m		
3	Mar	31594.9 m	675.0 m	2690.9 m	178.4 m	1491.6 m	36630.8 m	26737.1 m	63368.0 m		
4	Apr	44505.2 m	1430.2 m	2225.0 m	182.7 m	2314.0 m	50657.1 m	36927.3 m	87584.4 m		
5	May	46584.5 m	561.0 m	4257.8 m	149.5 m	2323.1 m	53876.0 m	41169.0 m	95045.0 m		
6	Jun	47051.5 m	-	2555.2 m	361.9 m	1818.8 m	51787.3 m	31504.4 m	83291.7 m		
7	Jul	42363.8 m	-	5913.0 m	166.9 m	1793.5 m	50237.2 m	29374.4 m	79611.6 m		
8	Aug	42649.0 m	-	3247.8 m	204.0 m	1958.5 m	48059.3 m	30793.0 m	78852.3 m		
9	Sep	47531.0 m	-	2997.4 m	180.8 m	2127.2 m	52836.4 m	38001.4 m	90837.9 m		
10	Oct	47991.9 m	-	3660.6 m	227.6 m	2779.8 m	54659.9 m	37425.0 m	92085.0 m		
11	Nov	42625.1 m	-	4003.8 m	195.0 m	2386.0 m	49210.0 m	33095.9 m	82305.9 m		
12	Dec	49100.1 m	1156.0 m	3163.8 m	219.7 m	2044.6 m	55684.1 m	33980.8 m	89664.9 m		
Total		511547.6 m	8588.9 m	39762.5 m	2409.2 m	24610.6 m	586918.9 m	390180.3 m	977099.2 m		

*Import/Excise Duty (Negotiable Duty Credit Certificate - NDCC) Is Non Cash Receipt
(Source: Accounts Revenue)

Appendix II

Nigeria Customs Service Summary of Monthly Revenue: January to December 2014

Collection Into Non-Federation Account

S/n	Month	7% Port Levy	35% NAC	Sugar Levy	Wheat Flour Levy	Wheat Grain Levy	1% CISS	0.5% ETLS	Brown Rice	Rice Levy	10% Steel Levy	Textile Levy	Cement	100% Cigarette	Sub-Total	VAT	Grand Total
1	Jan	2587.16m	-	686.54m	.38m	2385.35m	3845.37m	2288.44m	1.38m	63.87m	28.11m	4.96m	1.60m	97.68m	12032.71m	15347.79m	27380.50m
2	Feb	2421.82m	-	253.24m	.38m	1635.69m	3345.17m	2023.02m	27.66m	147.15m	32.87m	8.03m	1.55m	15.63m	10107.49m	13683.94m	23791.43m
3	Mar	2214.09m	-	485.88m	.25m	3216.40m	3334.31m	1953.27m	.15m	2615.63m	51.49m	11.14m	1.63m	114.30m	14074.80m	12662.32m	26737.12m
4	Apr	3120.45m	-	286.61m	.96m	4099.95m	4333.78m	2496.83m	.46m	5279.43m	12.58m	6.63m	1.12m	46.85m	19781.87m	17145.41m	36927.28m
5	May	3266.77m	-	582.44m	.31m	3709.35m	4485.10m	2561.69m	1.50m	9032.69m	134.82m	10.73m	3.12m	129.49m	23986.00m	17182.96m	41168.96m
6	Jun	3297.31m	-	422.71m	.63m	3219.14m	4303.87m	2470.11m	.00m	467.90m	89.22m	6.23m	1.95m	76.25m	14422.29m	17082.13m	31504.42m
7	Jul	2968.42m	-	405.27m	1.00m	2213.21m	4165.08m	2405.78m	.00m	1133.43m	138.71m	22.50m	.02m	22.84m	13542.00m	15832.45m	29374.44m
8	Aug	2988.01m	-	550.47m	.68m	2578.86m	4185.49m	2377.01m	450.00m	1877.02m	12.24m	3.31m	1.60m	28.87m	15089.51m	15703.47m	30792.97m
9	Sep	3332.64m	-	535.23m	2.55m	4560.18m	4504.88m	2579.00m	220.19m	5344.73m	109.92m	6.32m	.28m	30.57m	21254.18m	16747.23m	38001.41m
10	Oct	3361.72m	-	586.34m	.65m	4668.73m	4598.54m	2625.00m	10.68m	5241.24m	54.35m	9.12m	.04m	27.33m	21204.86m	16220.16m	37425.01m
11	Nov	2983.42m	-	365.52m	.46m	2119.79m	3993.45m	2284.02m	.27m	7691.10m	67.02m	11.19m	.05m	13.85m	19566.33m	13529.57m	33095.90m
12	Dec	3434.25m	290.81m	495.73m	.68m	2922.72m	5012.74m	2794.66m	.03m	3255.98m	30.90m	8.61m	.06m	27.89m	18311.41m	15669.39m	33980.80m
Total		35976.07m	290.81m	5655.98m	8.93m	37929.36m	50107.77m	28658.61m	712.34m	42150.17m	762.21m	108.78m	13.00m	403.14m	203373.45m	186806.80m	390180.28m

(Source: Accounts Revenue)

Appendix III

Nigeria Customs Service
Comparative Analysis of Commodity Seizures Report from January 2009 to December 2014

Name of Commodity Seized/Destroyed	Number of Seizures Recorded on Each Commodity							Duty Paid Value (#) on Each Commodity for Each Year						
	2009	2010	2011	2012	2013	2014	Total	2009	2010	2011	2012	2013	2014	Total
Arms & Ammunitions	1	3	3	1	8	6	22	-	-	-	-	-	-	-
Animals & Animal Products	-	-	12	3	3	1	19	-	-	9.64 m	.30 m	2.04 m	24.05 m	36.04 m
Air Conditioners	-	-	3	1	1	6	11	-	-	3.50 m	.03 m	-	2.63 m	6.17 m
Canoes/Boats/Vessels	-	10	7	1	3	12	33	-	.05 m	1.48 m	2.63 m	8.77 m	4.52 m	17.45 m
Chemicals	2	3	-	-	-	-	5	.95 m	9.66 m	-	-	-	-	10.61 m
Electrical Machinery/Equipments/Part Thereof	-	-	12	47	24	46	129	-	-	-	137.87 m	92.50 m	58.52 m	288.89 m
Frozen/Dried Fish	-	-	-	-	2	1	3	-	-	-	-	5.43 m	26.30 m	31.73 m
Furniture & Parts Thereof	-	8	72	75	54	73	282	-	32.54 m	405.42 m	261.52 m	237.75 m	122.46 m	1059.68 m
General Merchandise	814	1,281	704	1,561	1,921	1,081	7,362	1782.51 m	2247.13 m	1166.76 m	855.40 m	1687.51 m	698.37 m	8437.68 m
Hard Currency	-	-	-	-	2	2	4	-	-	-	-	-	-	-
Hard Drugs & Narcotics/India Hempt	2	1	20	36	15	14	88	.86 m	1.00 m	109.02 m	21.66 m	66.43 m	156.40 m	355.38 m
Machinery/Mechanical Appliances & Parts Thereof	-	-	86	13	16	18	133	-	-	1066.15 m	330.45 m	12.96 m	66.09 m	1475.65 m
Motor Cycles	-	22	102	50	157	259	590	-	32.25 m	13.28 m	3.02 m	12.24 m	25.05 m	85.84 m
Pharmaceuticals/Medicaments	3	11	17	41	108	81	261	3.86 m	112.48 m	91.29 m	237.26 m	505.92 m	122.86 m	1073.68 m
Petroleum Products	10	4	20	31	15	26	106	13.40 m	.74 m	30.00 m	38.23 m	2.05 m	1.70 m	86.12 m
Poultry Products	43	85	211	410	623	510	1,882	319.54 m	94.65 m	233.85 m	308.41 m	1148.75 m	622.17 m	2727.37 m
Rice	-	26	193	624	2,626	2,719	6,188	-	31.96 m	95.12 m	109.76 m	949.43 m	1406.65 m	2592.92 m
Scrap Metals	-	-	7	5	2	26	40	-	-	4.15 m	17.24 m	4.14 m	21.48 m	47.02 m
Sugar	-	6	27	34	14	24	105	-	.89 m	8.10 m	8.01 m	2.20 m	.09 m	19.28 m
Textiles & Articles of Textile	283	647	614	594	441	338	2,917	1729.60 m	893.66 m	2202.23 m	539.46 m	1473.88 m	678.74 m	7517.57 m
Tobacco & Cigarette	2	5	1	5	5	37	55	.55 m	.01 m	.69 m	69.58 m	7.61 m	110.95 m	189.39 m
Used Tyres	30	58	113	116	60	133	510	80.72 m	144.49 m	142.29 m	112.75 m	72.50 m	98.12 m	650.86 m
Used Fridges/Freezers	20	35	53	44	25	67	244	-	-	30.21 m	31.17 m	47.21 m	2.63 m	183.77 m
Used Compressors	-	3	6	7	4	13	33	-	-	4.80 m	3.17 m	-	2.63 m	10.90 m
Vehicles	1,685	1,682	3,256	2,026	1,473	1,675	11,797	4000.00 m	1100.00 m	2583.15 m	1461.34 m	1914.28 m	4911.55 m	13487.27 m
Vegetable Oil	-	33	209	422	514	247	1,425	-	63.50 m	197.27 m	109.76 m	184.82 m	283.25 m	838.60 m
Works of Art	-	-	-	-	1	-	1	-	-	-	-	.36 m	-	.36 m
Wine & Spirits	-	-	-	-	121	119	240	-	-	-	-	69.56 m	23.11 m	92.66 m
Grand Total	2,895	3,923	5,748	6,147	8,238	7,534	34,485	5244.15 m	5042.63 m	8398.40 m	4659.03 m	8508.35 m	9470.32 m	41322.89 m

Appendix IV

Nigeria Customs Service Revenue Collection from January 2009 to December 2014

	2009	2010	2011	2012	2013	2014
Jan	40182.35 m	38748.46 m	50748.86 m	54020.27 m	63625.61 m	70583.06 m
Feb	33284.16 m	42302.27 m	51336.55 m	69182.45 m	60795.11 m	63869.49 m
Mar	43432.21 m	46564.72 m	59589.00 m	71758.54 m	66894.27 m	63367.96 m
Apr	39379.89 m	38650.02 m	48773.31 m	61321.85 m	63630.20 m	87584.39 m
May	39740.09 m	37470.84 m	61241.51 m	71484.93 m	65869.77 m	95044.95 m
June	46152.00 m	46458.93 m	61424.98 m	84665.54 m	64890.04 m	83291.74 m
July	46926.95 m	46693.30 m	76219.99 m	63937.66 m	70774.33 m	79611.64 m
Aug	43245.14 m	47203.72 m	59919.42 m	71102.66 m	76362.11 m	78852.29 m
Sep	44574.40 m	48049.37 m	71368.56 m	61965.53 m	73919.75 m	90837.87 m
Oct	46208.47 m	51647.46 m	61926.09 m	67553.89 m	71134.20 m	92084.96 m
Nov	43962.90 m	47231.97 m	69356.58 m	75678.69 m	70005.22 m	82305.87 m
Dec	46883.43 m	55619.45 m	69930.81 m	88043.31 m	85455.98 m	89664.95 m
Collection	513971.99 m	546640.51 m	741835.65 m	850876.70 m	833396.98 m	977099.17 m
Target	650000.00 m	661000.00 m	607096.93 m	872218.00 m	1077095.00 m	1255560.00 m