



EXPORTING UNDER AfCFTA:

**A Practical Guide to Market Access, Rules of
Origin and Compliance for Nigerian Businesses**

Introduction

The African Continental Free Trade Area (“AfCFTA”)¹ represents one of the most significant developments in Africa’s economic integration agenda. By creating a single market for goods and services across participating African countries, AfCFTA seeks to reduce barriers to intra-African trade, deepen regional value chains and expand opportunities for African businesses.

For Nigerian businesses, the opportunity is particularly significant. Nigeria’s large domestic market, manufacturing base, agricultural potential and strategic position in West Africa provide a strong platform from which Nigerian businesses can serve markets across the continent.

But access to the AfCFTA market is not automatic. A Nigerian business does not obtain preferential treatment merely because its goods are manufactured or shipped from Nigeria to another African country. To benefit from preferential tariff treatment, the goods must satisfy the applicable AfCFTA Rules of Origin², the exporter must comply with the relevant Nigerian export requirements, and the importer must be able to establish the originating status of the goods in accordance with the applicable procedures.

This makes origin compliance central to the commercial value of AfCFTA. The practical question for Nigerian businesses is therefore not simply: “Can I export my product to another African country?” The question should be “Does my product qualify for AfCFTA preferential treatment, and can I prove it?”

This publication provides a practical roadmap for answering that question.



⁰¹ See Part II, Article 3, Agreement Establishing the AfCFTA, 2018 – It is a liberalized single market for goods and services for the African continent, facilitated by the movement of capital and natural persons with the vision of establishing a Continental Customs Union, and created through negotiations and formal agreement in order to promote investments, enhance competitiveness, boost industrial growth, deepen economic integration, and engender sustainable and inclusive socio-economic development of Africa.

⁰² See Protocol on Trade in Goods, Annex 2, Article 9, Agreement Establishing the AfCFTA, 2018.

AfCFTA and the Opportunity for Nigerian Businesses

The AfCFTA is designed to progressively liberalize trade in goods and services among African Union Member States and to establish a continent-wide market. For goods, the framework is built around tariff liberalization, rules of origin, customs cooperation, trade facilitation and other measures intended to make intra-African trade more efficient.

The Agreement Establishing the AfCFTA (“AfCFTA Agreement”) includes a Protocol on Trade in Goods and, within it, Annex 2 on Rules of Origin, which determines whether products qualify as originating goods for preferential trade purposes.³

For Nigerian businesses, the opportunity extends across sectors including:

- agriculture and agro-processing;
- food and beverages;
- pharmaceuticals and healthcare products;
- chemicals and petrochemicals;
- textiles and apparel;
- consumer goods;
- building materials;
- automotive and component manufacturing;
- technology-enabled products; and
- other manufactured and processed goods.

The commercial proposition is straightforward: More African markets → fewer tariff barriers → greater market opportunities → stronger incentives for production and regional value chains.

However, preferential market access comes with compliance obligations.

AfCFTA and the Opportunity for Nigerian Businesses

AfCFTA preferential treatment is fundamentally a tariff advantage. Where a product qualifies as originating under the applicable Rules of Origin and the other conditions for preferential treatment are satisfied, the importer may benefit from the preferential tariff applicable under the importing State Party’s AfCFTA tariff schedule.

The key point is that AfCFTA does not eliminate every regulatory requirement applicable to imported goods. An exporter may still need to comply with:

- customs procedures;
- product standards;
- sanitary and phytosanitary requirements;
- labelling requirements;
- import licensing;
- health and safety regulations;
- foreign exchange and payment requirements;
- intellectual property requirements; and
- other laws applicable in the destination market.

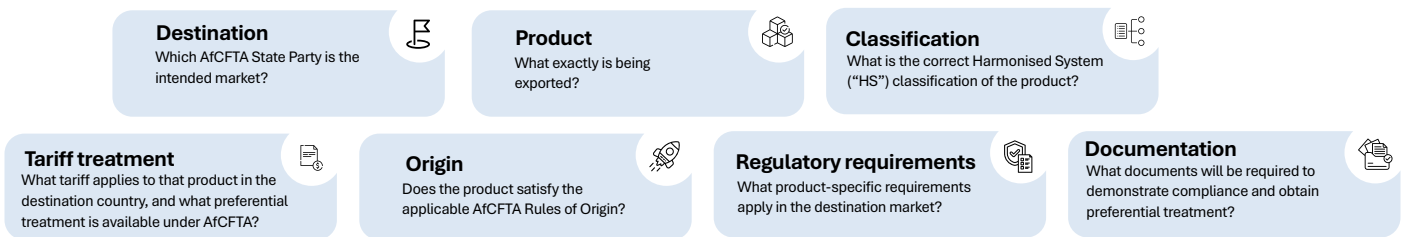
Accordingly, tariff preference is only one component of market access. A product may qualify for preferential origin but still is unable to enter a destination market if it fails to satisfy an applicable technical, health, safety or other regulatory requirement.



⁰³ See Annex 2 on Rules of Origin, *ibid*.

The First Question: Is Your Product Eligible?

Before entering an export transaction under AfCFTA, the exporter should undertake a market-access assessment. At the minimum, the exporter should establish:



This assessment should be conducted before production and shipment, rather than after the goods have arrived in the destination country.

Rules of Origin: The Heart of AfCFTA Preference

Rules of Origin (RoO) are the criteria used to determine the country of origin of goods. Under AfCFTA, the Rules of Origin determine whether a product qualifies as an originating good and can therefore benefit from preferential treatment.⁴

The AfCFTA Rules of Origin recognize, among other concepts, goods that are wholly obtained or produced in a State Party and goods that have undergone the required processing or substantial transformation.⁵ The framework also contains product-specific rules for particular categories of goods. This distinction is important for manufacturers and businesses that use imported inputs.

An example is a Nigerian manufacturer that imports certain components from outside Africa, assembles them in Nigeria and exports the finished product to Ghana. The fact that the final assembly takes place in Nigeria does not automatically mean that the finished product qualifies as Nigerian-originating goods under AfCFTA.

The exporter must determine whether the processing carried out in Nigeria satisfies the applicable product-specific origin rule. That may depend on factors such as:

- tariff classification;
- the nature of the processing undertaken;

- the value of non-originating materials;
- regional value content;
- required manufacturing processes; or
- other criteria applicable to the particular product.

The practical lesson from this is that 'Origin' is a legal determination, not simply a statement of where the goods were packaged or shipped.

Wholly Obtained Goods – Some goods will qualify relatively straightforwardly because they are wholly obtained or produced within a State Party. This may include qualifying:

- agricultural products;
- minerals;
- animals and animal products;
- plants and plant products;
- products obtained from natural resources; and
- certain other goods produced entirely within the territory.

The applicable AfCFTA Rules of Origin should always be consulted to determine whether the particular product meets the relevant definition. For businesses dealing in agricultural and natural-resource products, this can provide a relatively clear pathway to establishing originating status.

⁰⁴ See Part I, Article 1(f), AfCFTA Agreement.

⁰⁵ Trade Law Centre (tralac): AfCFTA Rules of Origin; "What Approach Does the AfCFTA Follow for Determining Origin Status?" – <https://www.tralac.org/documents/resources/infographics/4328-afcfta-rules-of-origin-fact-sheet-may-2021/file.html>

⁰⁶ See Article 4 of Annex 2 on Rules of Origin, AfCFTA Agreement. See also Paragraph 17 of the AfCFTA Rules of Origin Manual, 2022 – https://www.au.int/sites/default/files/treaties/36437-ax-AfCFTA_RULES_OF_ORIGIN_MANUAL.pdf. See again, Trade Law Centre (tralac): AfCFTA Rules of Origin; "The Economic Origin of a Good" – <https://www.tralac.org/documents/resources/infographics/4328-afcfta-rules-of-origin-fact-sheet-may-2021/file.html>

Substantial Transformation and Product-Specific Rules

The more difficult cases arise where goods contain non-originating materials. AfCFTA rules provide criteria for determining when processing involving non-originating materials is sufficient to confer originating status.⁷ Depending on the product, the applicable rule may involve:

- a change in tariff classification;
- a maximum percentage of non-originating materials;
- a minimum percentage of regional value content;
- a specific manufacturing or processing operation; or
- a combination of these criteria.

The World Customs Organization's practical guidance on AfCFTA Rules of Origin emphasizes that the applicable rule must be considered at the product level rather than assuming a single universal origin test.⁸

A manufacturer should therefore determine the applicable origin rule before committing to a sourcing or production structure. This is particularly important where a significant proportion of raw materials or components are imported from outside Africa.

Cumulation: Turning African Supply Chains into a Competitive Advantage

One of the important features of AfCFTA Rules of Origin is the possibility of cumulation. In appropriate circumstances, materials or processing originating in other AfCFTA State Parties can be taken into account in determining originating status.⁹ This has potentially significant implications for regional value chains.

For instance, a Nigerian manufacturer may source raw materials from Ghana; source intermediate inputs from Côte d'Ivoire; source components from Egypt; and undertake further qualifying manufacturing operations in Nigeria. Subject to the applicable AfCFTA rules, the regional sourcing and processing may be capable of being treated within the AfCFTA origin framework.

This can create incentives for businesses to move from: **“Made in Nigeria”** towards: **“Made through African value chains”**. That is one of the more significant long-term commercial opportunities presented by AfCFTA.



⁰⁷ Trade Law Centre (tralac): “AfCFTA Rules of Origin”, supra.

⁰⁸ World Customs Organization: “Quick guide on AfCFTA Rules of Origin” – <https://www.wcoomd.org/en/topics/origin/instrument-and-tools/afcfta-rules-of-origin.aspx>

⁰⁹ See Article 8 of Annex 2 on Rules of Origin, AfCFTA Agreement. See also, Paragraph 71 of the AfCFTA Rules of Origin Manual, supra.

AfCFTA Certificate of Origin

Once the goods qualify, the exporter must be able to demonstrate their originating status. The AfCFTA Certificate of Origin (CoO) is a key instrument for establishing entitlement to preferential treatment.

Under the AfCFTA Rules of Origin framework, the Certificate of Origin is issued by the designated competent authority of the exporting State Party upon application by the exporter or its authorized representative.¹⁰ The exporter may be required to provide supporting evidence establishing the originating status of the goods.

The Nigeria Customs Service (“NCS”) is currently identified as the issuing authority for Nigeria’s AfCFTA Certificate of Origin.¹¹ NCS has established a dedicated AfCFTA Certificate of Origin portal through the Nigeria Trade Hub.¹² The portal describes a four-stage process moving from origin qualification to certificate issuance and identifies supporting documents including:

- certificate of incorporation;
- NEPC exporter registration;
- commercial invoice;
- packing list;
- evidence of local production or processing;
- bill of lading/airway bill; and
- product description and HS code.

This represents an important practical development for Nigerian exporters seeking to operationalize AfCFTA preferences.

The Evidence Behind Certificate of Origin – Obtaining a Certificate of Origin should not be treated as a purely administrative exercise. The exporter must be able to substantiate the origin claim. Depending on the product and applicable rule, relevant evidence may include:

- production records;
- bills of materials;
- supplier declarations;
- purchase invoices;
- customs import documents;
- manufacturing records;
- cost and value calculations;
- inventory records;
- product specifications;
- HS classification analysis; and
- other evidence demonstrating the processing or sourcing of the goods.

The AfCFTA Rules of Origin Manual contemplates verification by the competent authority and allows the authority to request evidence and undertake appropriate verification of the exporter’s records.¹³

In summary, the certificate is the evidence of origin while the underlying records are the evidence behind the certificate – both matters.

Approved Exporters and Origin Declarations

The AfCFTA Rules of Origin also contemplate simplified procedures for qualifying Approved Exporters. An approved exporter may, subject to the applicable authorization and conditions, make an origin declaration on a commercial document rather than relying on the ordinary Certificate of Origin procedure.

The AfCFTA Rules of Origin Manual explains that an Approved Exporter must satisfy conditions established by the designated competent authority and may be subject to monitoring¹⁴ and withdrawal of the authorization for misuse.¹⁵

For businesses with frequent exports to AfCFTA markets, such mechanisms may offer opportunities for greater efficiency once the relevant Nigerian procedures are fully operationalized.

¹⁰ See Articles 21, 23, 25, and 26 of Annex 2 on Rules of Origin, AfCFTA Agreement. See also Paragraph 115 of the AfCFTA Rules of Origin Manual, *supra*.

¹¹ Nigeria Trade Hub, “Nigeria Customs Service: From Origin Qualification to Certificate Issuance” – <https://coo.nigeriatraderhub.gov.ng/landing/>

¹² Nigeria Trade Hub, *supra*.

¹³ See Paragraph 120, AfCFTA Rules of Origin Manual, *supra*.

¹⁴ See Paragraph 113, AfCFTA Rules of Origin Manual, *supra*.

¹⁵ See Paragraph 114, AfCFTA Rules of Origin Manual, *supra*.

Nigerian Export compliance

AfCFTA preference does not replace Nigeria's domestic export requirements. A Nigerian business intending to export formally must first address the applicable Nigerian regulatory framework.

The Nigerian Export Promotion Council ("NEPC") currently requires businesses exporting from Nigeria to register through its e-registration platform and obtain an Exporter's Certificate.¹⁶

Depending on the product, exporters may also require certificates or approvals from relevant competent authorities.¹⁷

For example, the NEPC identifies:

- phytosanitary certificates for agricultural commodities;
- health certificates for processed and semi-processed food;
- international veterinary certificates for animals and animal products; and
- other product-specific quality assurance documentation.

The Key Principle – A successful AfCFTA export transaction requires compliance with both: Nigerian export requirements + Destination-country requirements + AfCFTA origin requirements



Export Contract: Protecting the Transaction

Market access is only part of the commercial equation. An exporter should also ensure that the underlying export contract appropriately addresses:

- product specifications;
- quantity and quality;
- price;
- delivery terms;
- applicable Incoterms;
- payment mechanism;
- insurance;
- inspection;
- allocation of customs responsibilities;
- allocation of taxes and duties;
- documentation obligations;
- force majeure;
- sanctions and compliance;
- applicable law; and
- dispute resolution.

NEPC similarly recommends that exporters pay particular attention to the terms of international export contracts, including Incoterms, payment arrangements, applicable law and dispute resolution.

Why this matters under AfCFTA – The parties should expressly determine who is responsible for obtaining and providing origin documentation and who bears the commercial consequences if preferential treatment is denied. That issue can become particularly important where the buyer has priced the transaction on the assumption of a preferential tariff.

¹⁶ NEPC: "NEPC Exporters e-Registration and more" – <https://nepc.gov.ng/ereg/exporter>

¹⁷ NEPC: "Documents Required", NEPC Exporters e-Registration, *supra*.

Market Access Is More Than Tariffs

One of the most important misconceptions about AfCFTA is that tariff liberalization alone guarantees access to African markets. It does not.

Exporters must also consider non-tariff measures and destination-country requirements. These may include:

- product standards;
- technical regulations;
- labelling;
- packaging;
- sanitary and phytosanitary measures;
- health certifications;
- licensing;
- registration requirements;
- consumer protection;
- intellectual property;
- environmental requirements; and
- local regulatory approvals.

For example, an agricultural product may qualify for preferential tariff treatment but still require a phytosanitary certificate or other Sanitary and Phytosanitary Measures (SPS) compliance in the destination country. Therefore: “Originating” does not necessarily mean “admissible”.

The product must satisfy both the applicable AfCFTA origin requirements and the regulatory requirements of the destination market.

Customs and Preferential Tariff Claims

The importer in the destination State Party will generally need to make the appropriate customs declaration and claim preferential treatment in accordance with the applicable customs procedures. The proof of origin is therefore an important part of the customs transaction.

Nigeria’s Customs legislation itself recognizes preferential rules of origin and provides that goods seeking preferential tariff rates must originate in a country with which Nigeria has a preferential trade arrangement or accords preferential treatment. It also requires documentary evidence of origin.

For exporters, this reinforces the importance of ensuring that:

- the correct HS classification is used;
- the correct origin rule has been applied;
- the Certificate of Origin is properly completed;
- the supporting documents are available; and
- information supplied to the buyer and customs authorities is consistent.



18 See Sections 61 and 62 of the Nigeria Customs Service Act, 2023

What Happens if Origin Is Challenged?

An importer or customs authority in the destination country may question whether goods genuinely qualify as originating products. An origin challenge may arise from:

- inconsistent documentation;
- doubts about the manufacturing process;
- unusual sourcing patterns;
- incorrect classification;
- unexplained value calculations;
- insufficient supporting records; or
- suspected misrepresentation.

The AfCFTA Rules of Origin framework contemplates verification of origin and allows competent authorities to request supporting evidence and undertake appropriate checks.

Potential consequences – If preferential origin is not established, the importer may lose the preferential tariff treatment and become liable for the applicable ordinary customs duty and potentially other consequences under the importing country's customs law.

The commercial consequences can include: loss of tariff preference → increased landed cost → buyer dispute → margin erosion → potential penalties or enforcement.

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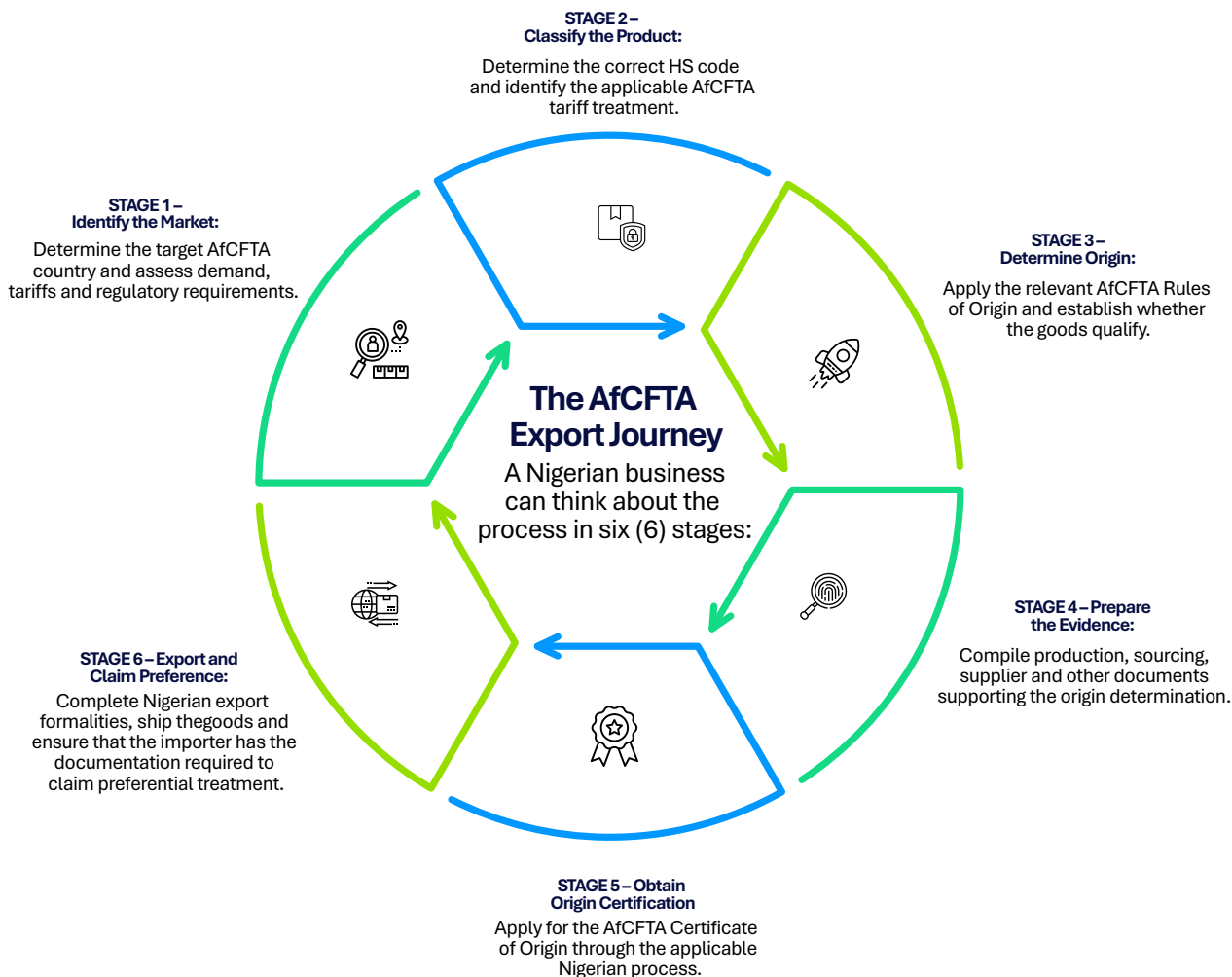
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¹⁹ See Article 17 of Annex 2 on Rules of Origin, AfCFTA Agreement on "Proof of Origin General Requirements". See also Paragraphs 101, 102 and 103 of the AfCFTA Rules of Origin Manual, *supra*.



Common Mistakes Nigerian Exporters Should Avoid

- **Assuming Nigerian manufacture automatically means Nigerian origin** – It does not. The applicable AfCFTA origin rule must be satisfied.
- **Waiting until shipment to determine origin** – Origin should be assessed at the product-development and sourcing stage.
- **Ignoring HS classification** – Classification can determine both the tariff treatment and the applicable origin rule.
- **Treating the Certificate of Origin as the origin test** – The certificate evidences origin; it does not create origin.
- **Failing to maintain supporting records** – Exporters should retain sufficient evidence to defend their origin claims.
- **Focusing only on tariffs** – Non-tariff regulatory requirements can be just as important to market access.
- **Leaving origin responsibilities unclear in the export contract** – The parties should clearly allocate responsibility for obtaining and providing origin documentation and dealing with any resulting customs issues.
- **Using inconsistent information** – Product descriptions, HS codes, values, quantities and origin information should be consistent across commercial, customs and regulatory documentation.

Conclusion

AfCFTA offers Nigerian businesses a significant opportunity to expand beyond the domestic market and participate more deeply in Africa's emerging regional economy. But preferential market access comes with a compliance architecture.

For exporters, the critical elements are clear:

- Know your market.
- Classify your product correctly.
- Understand the applicable Rules of Origin.
- Build the necessary evidence.
- Obtain the appropriate proof of origin.
- Comply with Nigerian export requirements.
- Meet the regulatory requirements of the destination market.
- Protect the transaction through a well-structured export contract.

Ultimately, the commercial value of AfCFTA will depend not simply on the existence of tariff preferences, but on the ability of businesses to use those preferences lawfully, efficiently and sustainably.

For Nigerian businesses, the opportunity is considerable. The companies that begin now to align their sourcing, manufacturing, documentation, compliance and contractual structures with the AfCFTA framework will be better positioned to compete in an increasingly integrated African market.



How can we help

The implementation of AfCFTA creates opportunities, but also raises complex questions of customs, trade regulation, product compliance, contracts, tax, investment structuring and dispute resolution.

At Brooks Partners, we advise businesses navigating Nigeria's evolving international trade environment, including market-entry and regulatory requirements, import and export compliance, customs and trade matters, commercial contracting, regulatory approvals and trade-related disputes.

Our multidisciplinary approach enables us to support clients across the full trade lifecycle – from assessing market-entry requirements and structuring supply chains to negotiating export contracts, managing regulatory obligations and addressing disputes that may arise in cross-border transactions.

As African markets become increasingly integrated, businesses that understand and prepare for the legal architecture of regional trade will be better positioned to convert AfCFTA's promise of market access into sustainable commercial opportunities.





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