

LOGISTICS AND COMPLIANCE FOR INTERNATIONAL TRADE THROUGH NIGERIAN PORTS:

A Practical Guide for Importers, Exporters, Traders and Global Businesses



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Introduction

Nigeria's ports are critical gateways for the country's participation in international trade. For businesses importing goods into or exporting goods from Nigeria, however, moving cargo successfully involves far more than arranging a shipment and engaging a freight forwarder.

International trade through Nigerian ports sits at the intersection of customs, foreign exchange, product standards, regulatory approvals, shipping, terminal operations, documentation and logistics. The multiplicity of stakeholders means that a compliance failure at any stage can result in delays, additional costs, cargo detention, or, in more serious cases, penalties and enforcement action.

Nigeria's trade facilitation architecture is also undergoing significant digital transformation. The National Single Window is being developed as a unified digital environment for trade and maritime interactions, while the Nigeria Trade Portal provides access to customs, regulatory and trade-related services. The National Single Window is intended to enable traders and other stakeholders to submit and track trade documentation through a coordinated platform and to improve inter-agency collaboration.¹

The regulatory framework is similarly evolving. Under the Nigeria Customs Service Act, 2023 ("NCS Act"), customs declarations are generally required to be lodged electronically, and supporting documentation is required to demonstrate compliance with applicable customs procedures and laws. The NCS Act expressly recognises procedures covering importation, exportation, transit, transshipment, warehousing and other customs procedures.

For importers, compliance may involve requirements relating to Form M², product-specific permits, conformity certification, customs declaration, the Pre-Arrival Assessment Report ("PAAR")³, duties and taxes, and cargo release.

For exports, businesses may need to address exporter registration, export documentation, customs declarations, inspections, certificates of origin and product-specific requirements.

Essentially, port compliance begins before the vessel's arrival.

This publication provides a practical roadmap for that process. Businesses that address classification, documentation, regulatory approvals and customs requirements at the planning and pre-shipment stages are better placed to minimise delays, manage costs and achieve predictable cargo clearance.

¹ National Single Window – <https://nsw.ng/>

² 'Form M' is a mandatory documentation process required by the Central Bank of Nigeria for the importation of goods into the country. It is used to monitor and control the importation of goods and ensure that foreign exchange is properly utilized, Nigeria Trade Portal – <https://nigeriainfotrade.fmiti.gov.ng/procedure/588?l=en>

³ Pre-Arrival Assessment Report (PAAR), also called Clean Report of Inspection, is a document which confirms conformity of the imported goods to the destination country's set criteria and import guidelines. It provides timely, multi-dimensional risk analysis at every stage of customs processes, "Navigating Nigerian Customs: The Essential Guide to PAAR", COTECNA Export to Nigeria News – <https://www.exports-to-nigeria.com/en/media/news/navigating-nigerian-customs-the-essential-guide-to-paar>

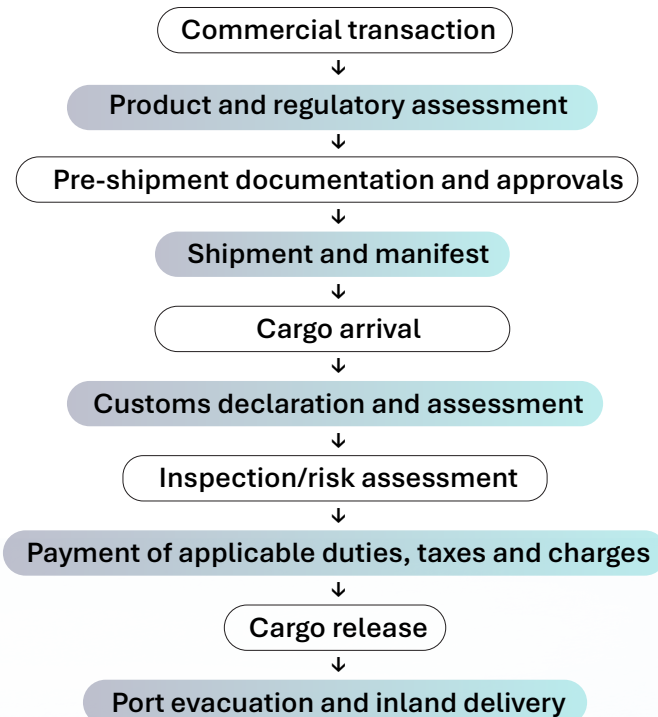
Navigating Nigeria's Port-Based Trade Environment

Nigeria's maritime gateways support a wide range of international trade, including containerized cargo, bulk commodities, industrial inputs, consumer goods, agricultural products, machinery and energy-related products.

The port environment, however, is not regulated by a single institution, which makes compliance planning particularly important.

Depending on the nature of the transaction and the goods involved, traders may interact with the Nigeria Customs Service ("NCS"), the Nigerian Ports Authority (NPA), the Standards Organisation of Nigeria ("SON"), the National Agency for Food and Drug Administration and Control ("NAFDAC"), the Nigeria Agricultural Quarantine Service (NAQS), the Central Bank of Nigeria (CBN), the Nigeria Export Promotion Council (NEPC), and other sector-specific regulators.

Looking through the trade journey, a typical transaction can broadly be viewed as follows:



The exact requirements will vary depending on the type of goods, mode of transportation, customs procedure and applicable regulatory requirements.

Before the cargo Arrives, Compliance Starts at Origin

One of the most common misconceptions in international trade is that customs compliance begins when cargo reaches the Nigerian port. It does not. For many transactions, critical compliance decisions must be made before the goods leave the exporting country.

These include:

- determining the correct tariff classification;
- establishing whether the goods are prohibited, restricted or regulated;
- identifying applicable import permits or licences;
- determining applicable product standards;
- obtaining required conformity certificates;
- preparing commercial and shipping documents;
- confirming the customs valuation basis;
- checking applicable duties, taxes and levies; and
- ensuring consistency across all transaction documents.

The Nigeria Trade Portal offers traders tools for tariff searches, trader guidance, regulatory data, and electronic trade documents.⁴

Investors and traders should avoid shipping without prior approval or certification. Failing to secure the necessary documents before shipment can lead to significant extra costs and delays upon arrival.

Product Classification – The Starting Point for Customs Compliance

Correct classification of goods under the Harmonized System (“HS”) is fundamental to customs compliance.

The classification affects, among other things:

- applicable customs duty;
- applicable taxes and levies;
- whether the goods are prohibited or restricted;
- whether regulatory approval is required;
- applicable import policy measures; and
- the information required for customs declarations.

An incorrect HS classification can therefore have consequences extending well beyond the amount of duty payable.

An importer should determine the appropriate classification before concluding the transaction, preferably before shipment. Businesses dealing with technically complex products may consider seeking ‘Advance Ruling’⁵ where available, particularly where the classification or customs treatment of goods is uncertain. The NCS currently identifies Advance Ruling among its trade facilitation services.⁶

The matters arise because a seemingly minor classification error can trigger reassessment → additional duties → examination → delay → storage/demurrage → possible enforcement.

⁴Nigeria Trade Portal – <https://nigeria.tradeportal.org/Procedures?l=en>

⁵Advance Ruling is a binding, written decision on classification, valuation, or origin, issued before your shipment leaves port – <https://advanceruling.nigeriatradehub.gov.ng/landing/>

⁶NCS’s Advance Ruling System, *supra*.

Import Compliance – The Core Requirements

For imports into Nigeria, businesses must navigate a combination of commercial, banking, regulatory and customs requirements.

The current NCS service framework identifies “Form M” as a mandatory process for importing goods into Nigeria, submitted through an Authorized Dealer Bank. It also identifies the PAAR as an important customs assessment document and the Single Goods Declaration (“SGD”)⁷ as the declaration used for imported, exported or transit goods.

The precise requirements vary according to the transaction and goods involved, but the import process will generally involve:

• Importer and tax registration

The importer should have the relevant corporate and tax registrations required for the transaction and ensure that its information is correctly reflected on the applicable trade platforms.

• Form M

Where applicable, the importer initiates the Form M process through an Authorized Dealer Bank.

• Product-specific approvals

Depending on the goods, relevant permits or certifications may be required from agencies such as SON, NAFDAC or other sector regulators.

• Shipment documentation

The transaction will typically require appropriate commercial and shipping documents, including relevant invoices, packing lists and transport documents.

• Customs declaration

The goods must be properly declared to Customs, with supporting documents provided as required.

• Assessment and payment

Applicable customs duties, taxes and other statutory charges must be assessed and paid before release, in accordance with the applicable procedure.

SONCAP and Product Compliance

For importers of products regulated by SON, conformity assessment is a critical pre-shipment requirement. The Standards Organization of Nigeria Conformity Assessment Programme (“SONCAP”) is designed to verify that regulated products conform to applicable Nigerian standards or approved equivalents before shipment.

The SONCAP process includes conformity verification and may involve physical inspection, sampling, testing, laboratory analysis, documentary review, and conformity assessment.⁸

For regulated products, the relevant certification framework typically includes a Product Certificate and a SONCAP Certificate, subject to applicable exemptions and procedures. The SONCAP Certificate is a mandatory customs clearance document for SON-regulated products.⁹

The compliance architecture is becoming increasingly digital. Recently, SON announced the mandatory migration of applications for specified SONCAP import permits and related processes to the National Single Window (“NSW”) platform, effective from March 27, 2026. Activation of relevant certificates for Form M, PAAR and cargo clearance is also now completed on the NSW platform.¹⁰

⁷ When the product courier arrives in Nigeria, first the shipping line's submitted manifest must be confirmed. Then, the rotation number from the shipping line is confirmed. Finally, product data of the imported goods is recorded generating the SGD, “Customs clearing documents you need to import goods in Nigeria”, COTECNA-Export to Nigeria – <https://www.exports-to-nigeria.com/media/news/customs-clearing-documents-you-need-to-import-goods-in-nigeria>

⁸ SONCAP is a pre-shipment verification of conformity to Standards process used to verify that products to be imported into Nigeria are in conformity with the applicable NIS or approved equivalents, and technical regulations before shipment, SONCAP Services, Standards Organisation of Nigeria – <https://son.gov.ng/soncapservice/>

⁹ SONCAP Compliance Procedures, Standards Organisation of Nigeria – <https://son.gov.ng/soncapservice/>

¹⁰ “Mandatory Migration of SONCAP and Import Permit Processes to the National Single Window (NSW) Platform”, Standards Organisation of Nigeria – a <https://son.gov.ng/2026/03/31/mandatory-migration-of-soncap-and-import-permit-processes-to-the-national-single-window-nsw-platform/>

The National Single Window – A New Trade Facilitation Architecture

The NSW represents one of the most significant developments in Nigeria's trade facilitation environment. The platform is intended to provide a unified digital gateway through which traders and relevant government agencies can interact, submit documents, access information and track transactions.¹¹

The Nigeria Trade Portal already provides access to customs and other government services, including SGD, PAAR, Form M, NAFDAC e-Licensing, SON services, tariff search, and trader guidance.¹²

With these developments, the direction for international traders is clear: less fragmented paperwork; more digital interaction; and greater emphasis on data consistency.

Businesses should therefore ensure that information submitted across regulatory systems is accurate, consistent and traceable.



Cargo Arrival and Customs Clearance

Once cargo arrives, the focus shifts from preparation to clearance and release. A simplified customs clearance process involves the following steps:

• Step 1 – Manifest

The carrier submits the relevant cargo information to Customs in accordance with the applicable requirements.

• Step 2 – PAAR/Customs Assessment

Where applicable, Customs processes the transaction and determines the relevant customs assessment.

• Step 3 – Single Goods Declaration (SGD)

The importer or authorised declarant submits the appropriate customs declaration electronically, together with the required supporting documents. The NCS Act expressly provides for electronic customs declarations and requires the supporting documents necessary for customs control and compliance.¹³

• Step 4 – Risk Assessment/Examination

Customs may subject consignments to applicable risk management and examination procedures.

• Step 5 – Payment

The importer pays applicable duties, taxes and charges.

• Step 6 – Release

Once the applicable requirements have been met, the cargo may be released in accordance with the relevant customs and port procedures.

• Step 7 – Evaluation

The cargo is removed from the terminal and delivered to its destination.

¹¹ National Single Window, *supra*.

¹² Nigeria Trade Portal, *supra*.

¹³ Section 47(3), NCS Act, *supra*.

Who Regulates What?

Agency	Key Relevance to Port-Based Trade
Nigeria Customs Service (NCS)	Customs declarations, classification, valuation, duties, border enforcement and cargo clearance.
Nigerian Ports Authority (NPA)	Port infrastructure, marine services and port administration.
Standards Organisation of Nigeria (SON)	Standards and conformity assessment for regulated products.
National Agency for Food and Drug Administration and Control (NAFDAC)	Regulation of food, drugs, cosmetics, medical devices and other regulated products.
Nigeria Agricultural Quarantine Service (NAQS)	Agricultural and plant/animal-related quarantine controls.
Central Bank of Nigeria (CBN)	Applicable foreign exchange and trade-finance requirements.
Nigeria Export Promotion Council (NEPC)	Exporter registration and export development/support.
Other sector regulators	Product-specific licences, permits and regulatory approvals.

The precise agencies involved will depend on the product, transaction and applicable regulatory regime.

What to note:

Not every shipment requires approval from every agency. The first compliance question should therefore be: “What exactly are we importing or exporting, and which regulatory requirements attach to that product?”



Documentation – Consistency is Compliance

International trade is fundamentally documentation-driven. A transaction may involve the following:

- Commercial invoice;
- Pro forma invoice;
- Packing list;
- Bill of Lading;
- Certificate of origin;
- Insurance documents;
- Inspection certificates;
- Product certificates;
- Import permits;
- Form M;
- PAAR;
- Customs declaration;
- NXP and export documentation, where applicable; and
- Other sector-specific permits.

The important issue is not merely having the documents; it is ensuring that the information they contain is consistent.

Common areas of inconsistency

- Description of goods;
- Quantity;
- Unit price;
- Total value;
- Country of origin;
- HS classification;
- Consignee details;
- Manufacturer details; and
- Shipping information.

Discrepancies can prompt regulators to ask questions, initiate additional examinations, or cause delays. Documentation should therefore be treated as a compliance control, not an administrative afterthought.

Logistics Beyond Customs

Customs clearance is just one component of successful port logistics. At any rate, businesses must also diligently manage other key matters, including the following:

•**Terminal handling** – cargo handling, storage, delivery orders and terminal processes can affect the overall cost and timing of a transaction.

•**Demurrage and detention** – delays in documentation or clearance can lead to additional charges under the applicable shipping and terminal arrangements.

•**Warehousing** – Businesses may require temporary storage or bonded warehousing arrangements, depending on the nature of the transaction. The NCS provides for customs warehousing and other special customs procedures under the NCS Act.¹⁴

•**Haulage and evacuation** – Once cargo is released, efficient evacuation from the port is critical to managing costs and avoiding congestion-related delays.

•**Insurance** – Appropriate cargo and logistics insurance should be considered considering the applicable International Commercial Terms (“Incoterms”)¹⁵ and the contractual allocation of risk.

¹⁴ See sections 121 – 127, NCS Act, supra.

¹⁵ Incoterms are a set of international rules produced by the International Chamber of Commerce (ICC). They are mainly used in international commercial transactions or procurement processes, where buyers and sellers agree to their use, COTECNA-Export to Nigeria – <https://www.exports-to-nigeria.com/media/news/incoterms>

Exporting Through Nigerian Ports

The compliance considerations for exports differ from those for imports, although customs and documentation remain central.

Formal exports from Nigeria require export documentation, and exporters must register with the NEPC and obtain an Exporter's Certificate.¹⁶

Depending on the nature of the transaction, export documentation may include:

- Exporter's Certificate;
- Commercial/final invoice;
- NXP and relevant customs documentation;
- Certificate of Origin;
- Clean Certificate of Inspection, where applicable;
- Certificate of Weight and Quality;
- Bill of lading; and
- Product-specific certificates or approvals.

NEPC's current guidance identifies these documents as part of the formal export process and notes that certificates of origin may be required to demonstrate origin and to access trade-agreement benefits.

Export compliance should therefore address three questions:

- i. Is the exporter legally permitted to export the product?
- ii. Does the product comply with all applicable Nigerian regulatory requirements?
- iii. Does the destination country have any additional requirements?

The third question is particularly important when exports are intended to receive preferential treatment under trade agreements, such as the AfCFTA Agreement.¹⁷

Common Compliance Pitfalls

The following issues can create avoidable costs and delays:

- **Miscalculation of goods:** Incorrect HS classification may result in incorrect duties, regulatory treatment, or enforcement consequences.
- **Shipping before obtaining the required approvals:** This is particularly risky for regulated products subject to pre-shipment conformity requirements.
- **Inaccurate customs valuation:** Under-declaration or inconsistent transaction values may trigger reassessment and enforcement.
- **Inconsistent documentation:** Differences between invoices, packing lists, shipping documents and customs declarations can create clearance issues.
- **Failure to identify product-specific regulation:** A business may satisfy customs requirements but still lack the licence or certificate required by the sector regulator.
- **Poor record-keeping:** Businesses should maintain adequate records supporting the transaction, classification, valuation, origin and regulatory compliance.
- **Treating logistics and legal compliance as separate issues:** In practice, the two are closely connected.

The key takeaways: A documentation failure can become a logistics issue; a regulatory delay can become a demurrage issue; and a customs dispute can become a commercial issue.

¹⁶ See "NEPC Exporters e-Registration and more" – Nigerian Export Promotion Council (NEPC) – <https://nepc.gov.ng/ereg/exporter>

¹⁷ The Agreement establishing the African Continental Free Trade Area (AfCFTA) – <https://ecotis.ecowas.int/agreements/continental-2/>

Enforcement, Detention and Disputes

Customs and other regulatory authorities possess enforcement powers if goods or transactions fail to meet applicable requirements. Possible penalties may include:

- Cargo detention;
- Examination;
- Reassessment;
- Additional duties or charges;
- Seizure;
- Forfeiture;
- Penalties; and
- Other enforcement measures.

The NCS Act establishes a detailed framework for customs procedures, declarations, compliance, and enforcement. If disputes occur, businesses should select the suitable administrative, contractual, or judicial process based on the specific dispute.

Dispute may arise between:

- Importer and Customs;
- Importer and regulatory agency;
- Importer and shipping line;
- Cargo owner and terminal operator;
- Importer and freight forwarder; and
- Buyer and seller under the underlying sale contract.

Practical lesson: Dispute prevention begins with structuring transactions and documentation correctly. Clear contracts, appropriate Incoterms, accurate customs information, defined responsibilities and proper record-keeping can significantly reduce the likelihood and cost of disputes.

Conclusion

Nigeria's goal to become a key regional trade and logistics hub depends not only on expanding port infrastructure but also on fostering a trade environment where goods can be moved efficiently, predictably, and in accordance with regulations.

The ongoing digitalisation of trade procedures, including the development of the National Single Window, is a crucial step toward enhanced coordination and transparency. Simultaneously, increasing focus on risk management, electronic documentation, and regulatory interoperability necessitates that businesses enhance their capabilities in trade compliance.

For importers, exporters, and international firms, the competitive edge increasingly hinges on achieving compliance before cargo reaches the port.

A carefully organized transaction—featuring accurate classification, necessary regulatory clearances, complete documentation, and synchronized logistics—can greatly reduce delays and unexpected expenses. Conversely, a lapse at any stage of the trade process can turn an otherwise simple transaction into a costly regulatory or logistical issue.

For companies aiming to operate effectively within Nigeria's changing international trade landscape, early legal and regulatory review combined with disciplined logistics planning can provide substantial advantages in efficiency and risk mitigation.

You Can Talk to Us!

Nigeria's international trade environment continues to evolve rapidly, with reforms to customs administration, digital trade facilitation and port operations reshaping how businesses import and export goods.

At Brooks Partners, we guide businesses on the legal and regulatory aspects of international trade, covering customs, compliance, import/export rules, regulatory approvals, trade documentation, logistics, enforcement issues, and trade disputes.

Our multidisciplinary approach allows clients to handle trade transactions comprehensively by integrating international trade, maritime, corporate, tax, regulatory, and dispute-resolution expertise as needed.

As Nigeria continues to integrate more deeply into regional and global supply chains, we remain dedicated to assisting businesses in navigating the legal and regulatory environment with increased clarity, efficiency, and strategic insight.



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