

TARIFF & TRADE,
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ALL DEPUTY COMPTROLLERS-GENERAL.

ALL ASST. COMPTROLLERS-GENERAL.

ALL ZONAL COORDINATORS.

ALL CUSTOMS AREA CONTROLLERS.

NATIONAL COORDINATOR [ASYCUDA].

HEADS OF UNITS.

CIRCULAR NO. 026/2008

SEIZURE OF IMPROPERLY IMPORTED/UNDECLARED GOODS

Headquarters is in receipt of reports on increase in cases of false declaration and underdeclaration of quantities in respect of imports into the country. This ugly trend if not checked will mitigate against the attainment of the Service desire to clear goods out of the ports within 48 hours from the time of submission of declarations. In consonance with the extant import guidelines, procedures and documentation requirements under the Destination Inspection Scheme in Nigeria and as contained in the Customs and Excise Management Act [CEMA] CAP C45 LFN 2004 importers are to ensure accurate and specific declarations of their goods.

2. Goods improperly imported on account of concealment, underdeclaration of quantities or false descriptions etc. with a view to evade payment of appropriate duties or the prohibition order shall be seized and forfeited to the government defaulter may be prosecuted. Accordingly, officers are to desist from issuance of Demand Notices on account of the aforementioned offences and treat same in accordance with the provisions of Sections 46 & 47 of CEMA.

3. Severe disciplinary measures shall be taken against officers found not to be in compliance with this directive.

4. Genuine cases shall continue to be addressed through the normal dispute resolution mechanism to ensure trade facilitation.

5. Ensure strict compliance, please.

E.O. OKENIYI

ASST. COMPTROLLER GENERAL [TARIFF & TRADE]

FOR: COMPTROLLER GENERAL OF CUSTOMS