



NIGERIA CUSTOMS SERVICE

Nigeria's Experience in the Implementation of its Trade Facilitation Measures

WTO · ADVANCE RULINGS

Committee on Trade Facilitation

World Trade Organization HQ, Geneva

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Presented by

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Outline of the Presentation

1

Introduction

Why Nigeria introduced Advance Rulings

2

Implementation Journey & Legal Framework

From WCO partnership to statutory footing

3

The System in Practice

Application, documentary requirements, treatment by customs

4

Issuance, Risk Management & Performance

Publication, safeguards, and the KPIs we track

5

Impact, Challenges & Lessons Learnt

What has changed, and what implementation has taught us

A Legally Binding Answer to Delay and Dispute



The Advance Rulings programme launch

In 2023, Nigeria domesticated the recommendations to implement Advance Rulings under Article 3 of the WTO Trade Facilitation Agreement (2017) in Section 24 of the Nigeria Customs Service Act — providing the legal basis for standard operating procedures covering tariff classification, customs valuation and rules of origin. The programme launched on 2 May 2024 as a web-based platform for registration, application, treatment and issuance of binding rulings.

90%+

of disputes and delays at the declaration-processing stage were linked to tariff classification and customs valuation — with many traders unintentionally non-compliant.

Advance Rulings give traders a legally binding instrument that enhances compliance while helping the Service fulfil its statutory duty to enforce both domestic and international law.

The Implementation Journey



1

Requested WCO technical support

With GIZ and the Global Alliance for Trade Facilitation



2

WCO Fellowship & Leadership

Fellowship and Leadership Management & Development workshop



3

Three levels of expert training

WCO-delivered training for NCS officers



4

Standard Operating Procedures

For classification, valuation and origin, based on WTO guidance



5

Stakeholder engagement

In line with Article 2 of the WTO Trade Facilitation Agreement



6

In-house digitalisation

Business process built by in-house ICT experts, no external support



7

Gazetting & launch

Gazetting, stakeholder engagement, and programme launch



8

Benchmarking study tour

WCO, Netherlands and Germany, with GIZ and the Netherlands Embassy

Legal Framework

01

WCO Recommendation on Binding Pre-Entry Classification

Customs Co-operation Council recommendation on binding pre-entry classification information, 18 June 1996

02

Article 3, WTO Trade Facilitation Agreement (2017)

The multilateral basis for Advance Rulings

03

Articles VII & XVII, GATT 1994

Use of transaction value, and the right to investigate transaction value

04

Section 24, Nigeria Customs Service Act 2023

Advance Rulings

05

Section 26, Nigeria Customs Service Act 2023

Data protection

Technology-Driven Implementation



e-Advance Rulings

Traders apply, track and receive rulings online — eliminating paperwork.

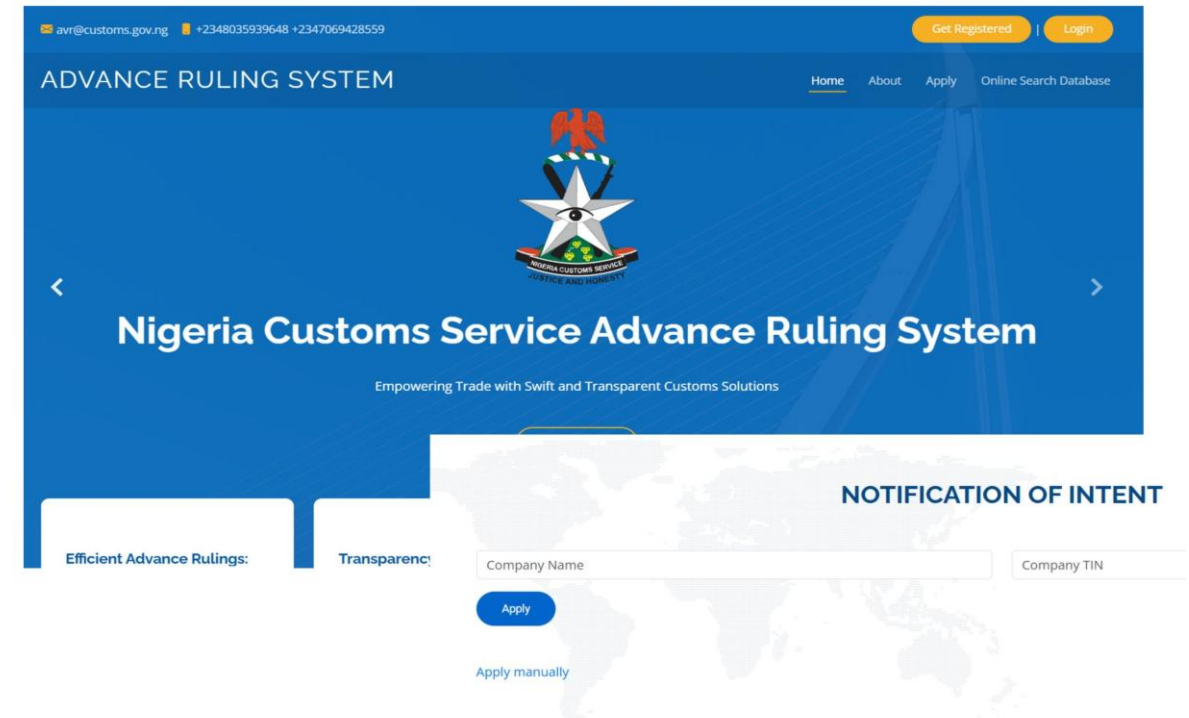
- ✓ Easy online application for quick submissions
- ✓ Automated verifications, reducing errors
- ✓ Real-time tracking for instant updates



Automation System Integration

Analyses trade data, detects inconsistencies and assesses risk with minimal manual intervention. Integrates with:

- ✓ National Single Window — inter-agency data sharing
- ✓ Risk Management Systems — compliance assurance
- ✓ Customs Valuation Databases — duty accuracy & fraud prevention



advanceruling.nigeriatradehub.gov.ng — the NCS Advance Ruling System

Application Procedure



Go to the platform

advanceruling.nigeriatraderhub.gov.ng

1



Create an account

Register with company details

2



Log in

Access the applicant dashboard

3



Choose procedure

Classification, valuation, or origin

4



Upload documents

Attach the supporting evidence

5

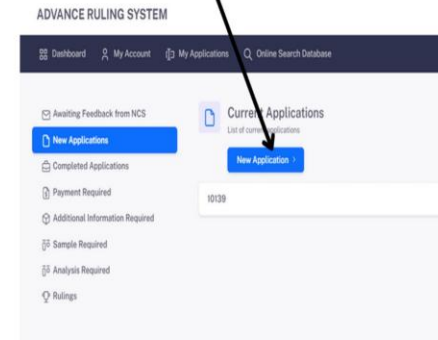


Submit

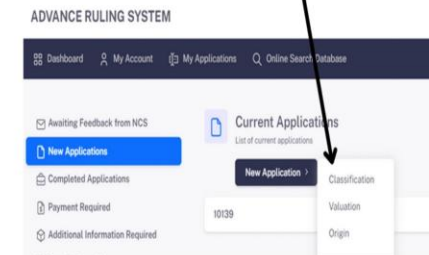
Application enters the review queue

6

Click on New Application



Select Application Category



Applicant dashboard — starting a new application

Documentary Requirements



Tariff Classification

Proforma invoice, brochures, pictures, MSDS, chemical analysis sheet



Customs Valuation

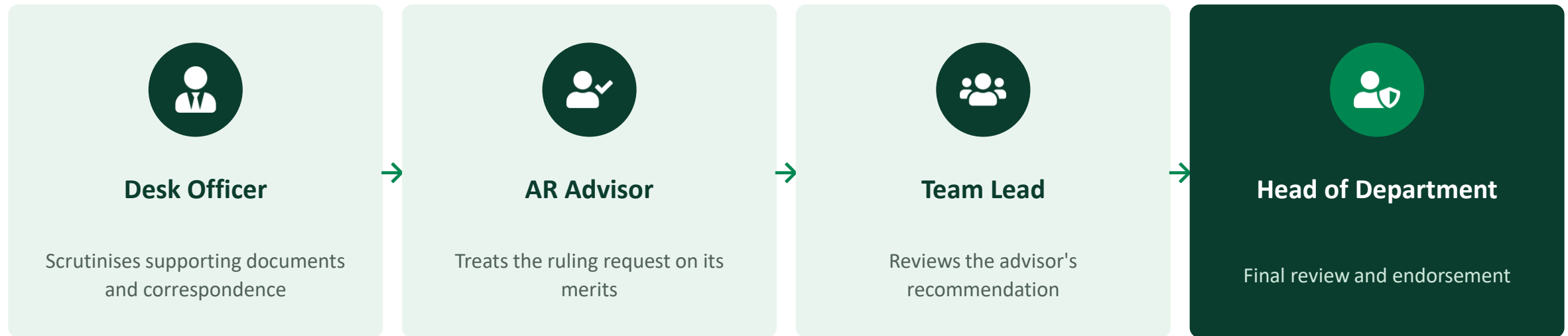
Proforma invoice, contract of sale, letter of agreement, export declaration, pictures



Rules of Origin

Approved exporter certificate under a preferential trade agreement

Treatment by Customs



Documents that do not meet standard requirements are rejected at the desk-officer stage.

RULING SYSTEM

Admin AVR Guide Online Search Database Tariff Search

visors

entries

NOS	APPLICANT NAME	TIN	
10395			VIEW REJECT INFO REQUEST PREPARE RULING
10396			VIEW REJECT INFO REQUEST PREPARE RULING
10397			VIEW REJECT INFO REQUEST PREPARE RULING
10345			VIEW REJECT INFO REQUEST PREPARE RULING
10370			VIEW REJECT INFO REQUEST PREPARE RULING
10381			VIEW REJECT INFO REQUEST PREPARE RULING

Search:

AR Advisor workspace — requests awaiting treatment

Issuance & Publication

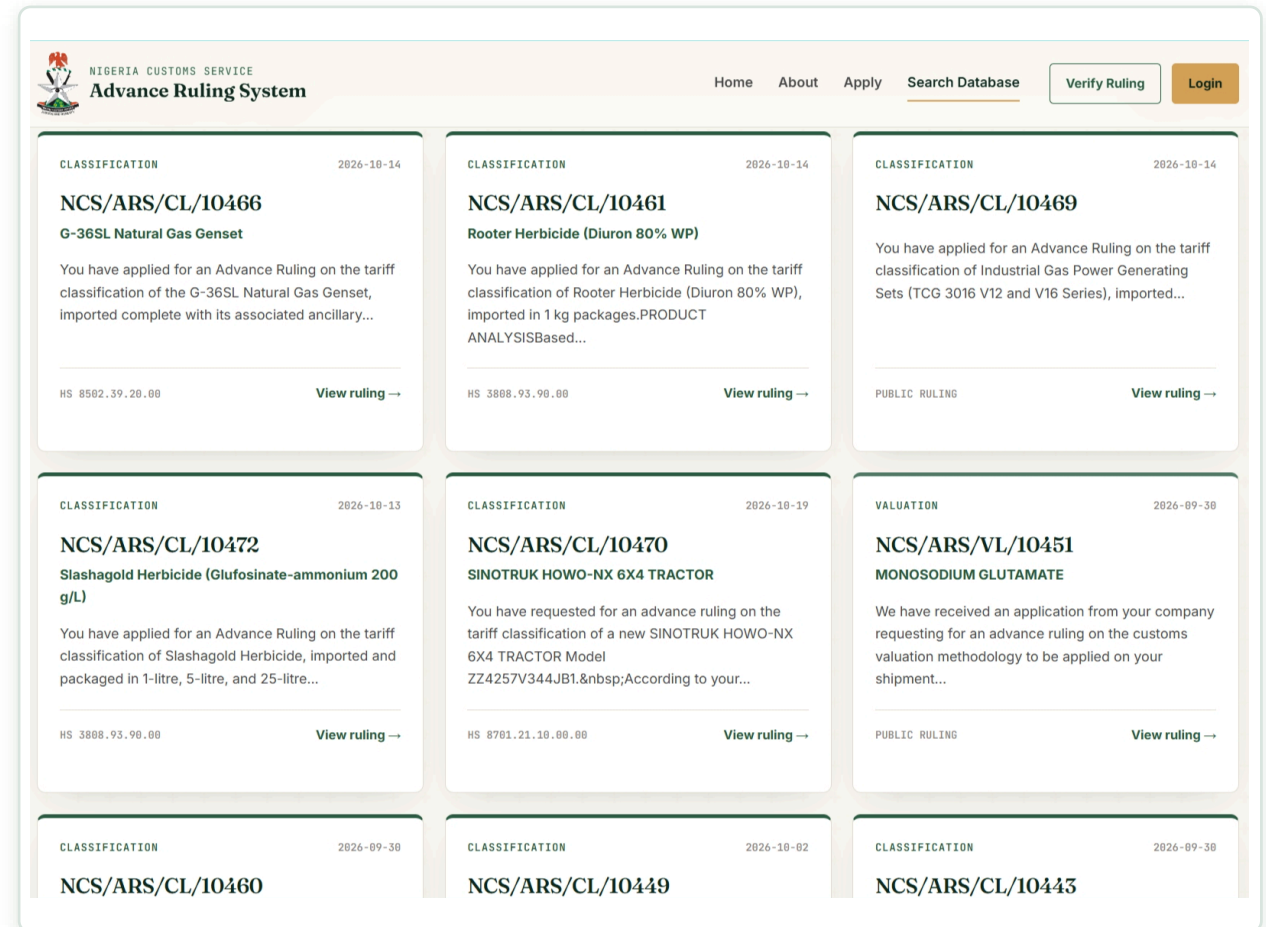
Once a ruling is endorsed by the Head of Department, it is published on the online database, where the beneficiary and other authorised stakeholders can reference it. The beneficiary uploads it with pre-shipment documents on Nigeria's trade portal, and again with other documents at the customs declaration stage.



159
rulings published

Figures as at 20 October 2026.

Searchable by keyword, HS code, or product name — giving traders and other Members visibility into Nigeria's classification, valuation and origin decisions.



The Advance Ruling Database — public online search

Risk Management



BEFORE ISSUANCE



Documents such as MSDS or a certificate of analysis that do not provide sufficient information to support a legally binding ruling trigger a request for additional information.



If the supplier or manufacturer of a product cannot verify invoice values for customs valuation, an application may be rejected.

AFTER ISSUANCE



Discrepancies between the product an advance ruling was requested for, and the product actually imported, cause the consignment to be referred to Post-Clearance Audit.

A dedicated Post-Clearance Audit pathway keeps the system credible: rulings remain binding, but implementation is continuously checked against what actually moves.

Performance Measurement — KPIs



Stakeholder Confidence

377 applications received

Total number of requests received



Effective Communication

364 registered accounts

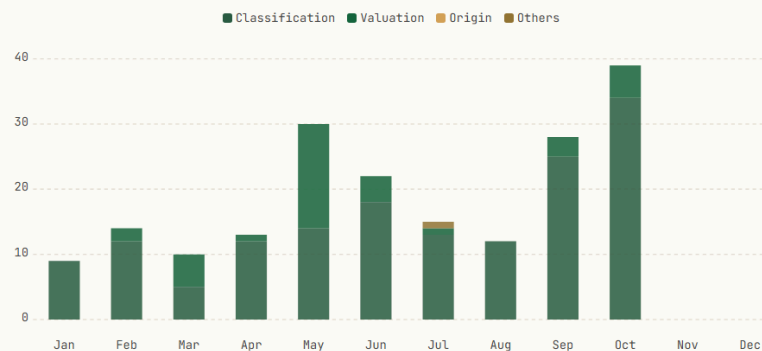
Total number of accounts created



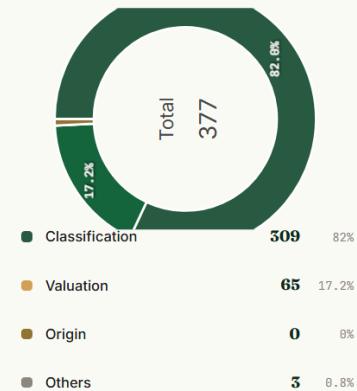
Revenue Security

% of FOB value of AR commodities against total annual revenue

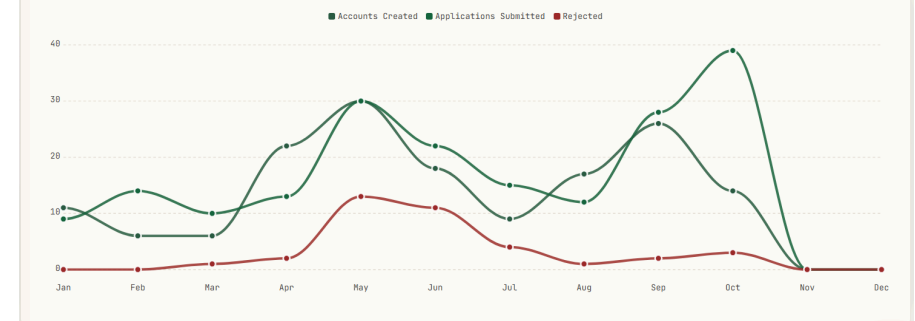
Applications by Purpose Year 2026



Type Distribution ALL TIME



Monthly Comparison 2026



Advance Ruling System dashboard — as at 20 October 2026: 159 rulings published, 55 declined.

Monthly comparison — accounts, applications, rejections

Impact



- ✓ Faster cargo clearance
- ✓ Reduced disputes and cost of doing business
- ✓ Easy access through a web-based platform
- ✓ Improved trader compliance



Facilitation

vs.

Enforcement

Advance Rulings shift the balance toward facilitation — without loosening enforcement.

- ✓ Greater transparency of regulatory requirements and investor confidence
- ✓ Better risk targeting
- ✓ Enhanced institutional reputation
- ✓ Alignment with global best practices

Challenges & Lessons Learnt

CHALLENGES



Resistance to change

Internal stakeholders feared losing schedules; importers worried this would become a technical barrier to trade.



Breaking a culture of non-compliance

Some traders cleared goods different from what was ruled on — even altering HS codes at declaration.



Benchmarking gap

Few countries operate an end-to-end web-based Advance Rulings system, so our mission had limited comparators.



LESSONS LEARNT



Political will matters

Leadership support gave the project credibility and signalled commitment to reform.



Technical expertise builds trust

In-house expertise built confidence through system reliability and tangible cost savings.



Strategic communication is essential

Reforms succeed when stakeholders are informed and carried along, with room to give feedback.

CONCLUSION

Predictability, Delivered



From dispute to certainty

A legally binding, web-based Advance Rulings system has turned a major source of delay and dispute into a source of predictability for trade.



Built on partnership and evidence

WCO fellowship, GIZ support, in-house digitalisation and rigorous risk management underpin the system.



A living, improving system

Political will, technical expertise and strategic communication remain the levers we use to deepen compliance and trust.

Thank you

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