

On Wednesday 11 May 2022, the Nigerian Senate [passed](#) a bill to repeal and re-enact the [Customs and Excise Management Act \(CEMA\) 2004](#)

. The new Customs Act, whose publication in the Federation of Nigeria Official Gazette is expected by the end of this year, tries to address the needs of Customs in the digital age and to bring this administration in line with modern-day customs operations globally. The Bill incorporates some of the key provisions of the Revised Kyoto Convention and the WTO Trade Facilitation Agreement on advance rulings, Authorised Economic Operators (AEO), Single Window, post clearance audits and risk management techniques for targeting customs controls.

Art. 24 mandates the Nigerian Customs Service (NCS) to make immediately available and free of cost on its website any kind of information of general application pertaining to Customs, while art. 30 obliges Customs to establish and maintain formal consultations with the private sector in the fulfilment of its institutional tasks. Interestingly, art. 46 mandates Nigerian Customs to cooperate with customs administrations of neighbouring countries for the purposes of enhancing revenue collection, but also of facilitating trade.

Moreover, specific Memoranda of Understanding can be adopted in order to establish, among others, One Stop Border Posts (OSBPs) or juxtaposed customs offices at borders, and simplified procedures for authorized traders.

The language used in the bill largely borrows from the European Union Customs Code, such as the provisions regarding the incurrence of a customs debt and on the introduction of the “declarant” and “customs representative” concepts, with a specific regulation of two kind of representation: *direct* (when the customs representative submits the customs declaration directly in the name of his client) or *indirect* (when the customs representative makes the declaration in his name, but on behalf of the declarant, i.e. the represented economic operator).

The draft text of the new Nigerian Customs and Excise Management Act is available [here](#) .

