



NIGERIA CUSTOMS SERVICE



**AUTHORIZED
ECONOMIC
OPERATOR**

NIGERIA

HANDBOOK



aeo.nigeriatraderhub.gov.ng



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Introduction

Nigeria is the fourth biggest Economy in Africa. Given its market size and strategic location on the African continent, it is home to bustling ports, airports, and borders that handle a significant portion of the region's trade flows. However, like it is in many other countries, Nigeria Customs Service (NCS) faces challenges such as trade fraud, supply chain security inefficiencies, and the need to enhance regulatory compliance to meet global standards. Consequently, Supply Chain Players like the Importers, Exporters, SMEs, Port operators grapple with high cost of doing business across borders.

In response, the Comptroller - General of the Nigeria Customs Service, Bashir Adewale Adeniyi rolled out strategies in line with World Customs Organisation's (WCO) recommended best practices as domesticated in Section 108 – 112 of the Nigeria Customs Service Act (NCSA) to start its AEO program.

This Handbook provides applicants with the History of AEO, necessary steps to obtain, validate, and maintain AEO status, emphasizing the program's role in easing cost of doing business, facilitating trade, securing supply chains, and boosting Nigeria's global trade competitiveness.

Evolving Roles of Customs

Before September 11, 2001, Customs authorities' major function was collection of revenue and combating illegal trade. Also, Trade facilitation, safety and security measures within the supply chain have always been a priority for economic operators and Customs authorities alike. This is because economic operators are attracted to customs jurisdictions with clear processes, such as Custom simplifications and transparency between the operators and the Customs authorities. They depend on a secure and reliable supply chain to meet their financial and commercial obligations. On the other hand, Customs administrations rely on

trade facilitation measures to ensure traders are provided with fast and efficient processing points of entry, thus making their Customs points more appealing to traders, which in turn boosts Customs revenue. The authorities also enforce safety and security measures to ensure illicit products do not enter or cross through their territories to protect their territories. However, after the 9/11 attacks on New York and Washington, the existing processes for security and safety were thrown into limelight for greater scrutiny. Priorities changed; National security became Customs topmost priority worldwide. In its response to 9/11, the United



States created the Customs-Trade Partnership against Terrorism (C-TPAT), a voluntary supply chain security partnership between U.S. Customs and traders.¹

In line with U.S. initiatives, the World Customs Organization (WCO) constituted a working group in 2002 to study how to balance supply chain security with trade facilitation. By the

outcome of this study, WCO, in 2004, adopted the Customs Guidelines on Integrated Supply Chain Management (ISCM Guidelines)², which underscored the need to reducing risks where cargo is most susceptible to danger along the supply chain. It also outlined the roles of actors in the international supply chain.

In 2005, the WCO adopted the SAFE Framework of Standards going by the ISCM guidelines and the WCO's High Level Strategic Group³ findings on security and facilitation, as well as private sector stakeholder consultations. The WCO SAFE

Framework introduced the concept of AEO⁵ under the umbrella of Customs to Business partnerships.



Framework⁴ originally had two pillars:

Customs-to-Customs arrangements and Customs-to-Business partnerships. The framework was updated in June 2015 to include

A third pillar: Customs-to-Other Government and Inter-Government Agencies. The SAFE

AEO is defined as *“a party involved in the international movement of goods in whatever function that has been approved by or on behalf of a national Customs administration as complying with WCO or equivalent supply chain security standards”*.

“AEOs may include manufacturers, importers, exporters, brokers, carriers, consolidators, intermediaries, ports, airports, terminal operators, integrated operators, warehouses, distributors and freight forwarders”

Admittedly, doing business happens at a significant

¹ WTO trade policy report of Nigeria 2017. (WT/TPR/S/356/REV.1)

² ECONIS – Online Catalogue of the ZBW: Customs compendium, Brussels, ZDB-ID 22361078 – vol 6

³ WTO Trade policy report on Nigeria

⁴ <http://www.wcoomd.org/>

</media/wco/public/global/pdf/topics/facilitation/instruments->

⁵ <http://www.wcoomd.org/-/media/wco/public/global/pdf/topics/facilitation/instruments-and-tools/tools/safe-package/aeo-implementation-guidance.pdf>



cost, though government reforms have continued to steadily ease the cost of doing business. In 2017, Nigeria was ranked 169 out of 189 countries for ease of doing business and 181 in terms of ease of trading across borders⁶. By 2020, it had moved up 38 places to the rank of 131 for ease of doing business while trading across borders moved 2 places up to the 179th position for same period of evaluation. A testament to the gradual effectiveness

of government reforms. Similarly, for the Logistics Performance Index⁷, Nigeria ranked 88th out of 141 countries, 110th out of 163 countries in terms of Customs Efficiency and border management processes. Nigeria's global competitiveness ranked 114 out of 138 countries⁸. These data is indicative of gaps that an effective AEO program can contribute to closing.

Categories Of Good Imported into Nigeria

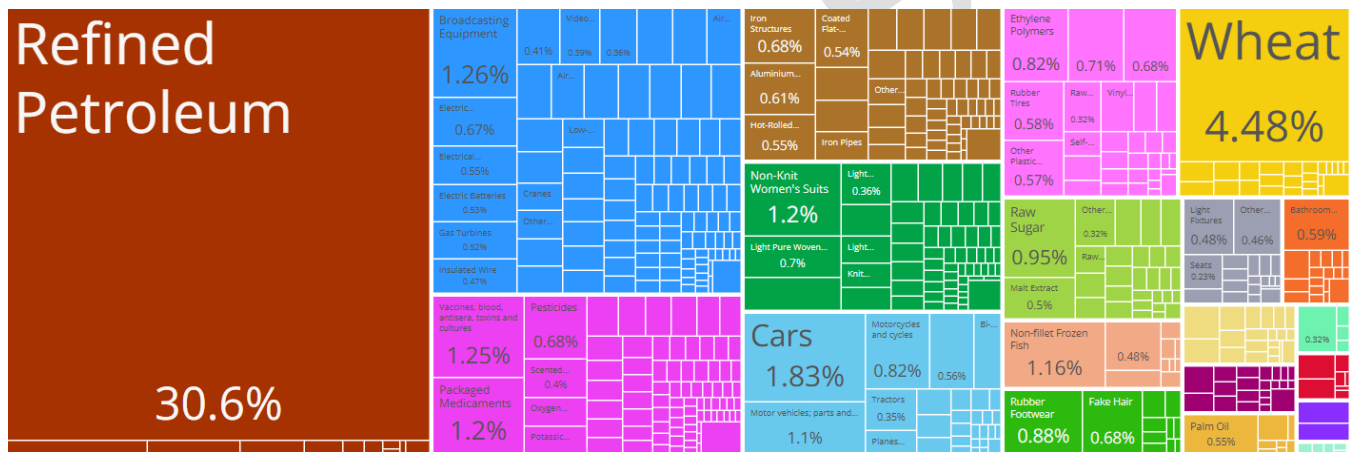


Fig. 1

Source: OCE.world

Nigeria's key imports by volume are —refined petroleum, wheat, cars, machinery, and packaged medicaments which has grown steadily. However, challenges like counterfeit goods, fake drugs, and arms smuggling threaten revenue and trade integrity.

⁶ <https://easeofdoingbusinessnigeria.com>

⁷ <https://lpi.worldbank.org>

⁸ <https://www.weforum.org/reports/the-global-competitiveness-report-2017-2018>



An analysis of customs infractions (2020–2023) highlights varying trader compliance levels.

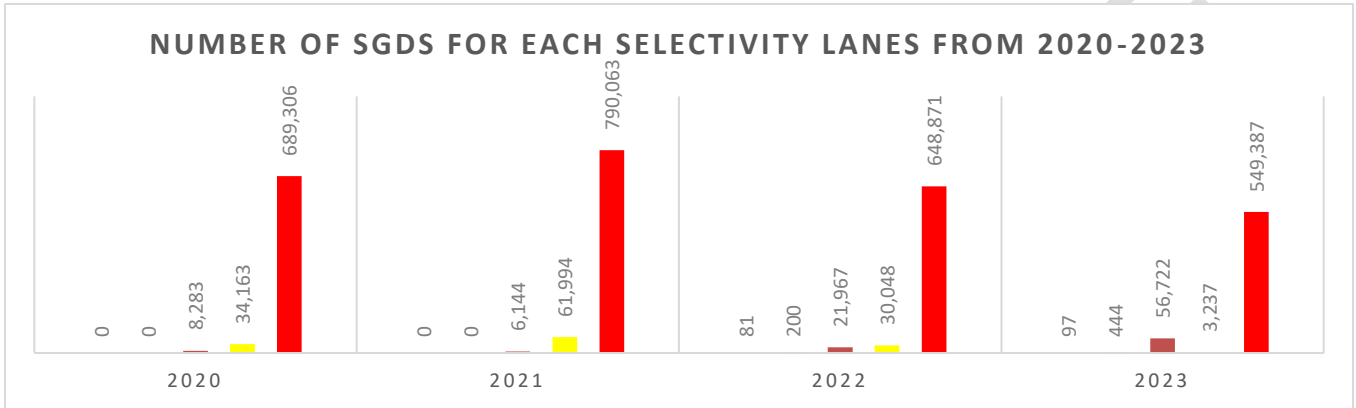


Fig. 2

Source: NICIS

Nigeria's risk management system consists of four selectivity lanes: the green, blue, yellow and red lanes. Figure 2 reveals the prevalent low compliance rate amongst traders operating in Nigeria with 91.48% of total declarations routed to the red lane therefore requiring physical inspection. Although, all automobiles (except for those belonging to the Diplomatic Corp community) are required to go through 100% physical inspection. This is partly because cars are mostly used to conceal security and safety sensitive goods including arms and ammunitions.

Reforms like the Pre-Arrival Assessment Report (PAAR) and the sector specific Fast Track scheme have enhanced clearance for importers but remain limited to specific supply chain segments and fall short of full alignment with the AEO of WCO SAFE framework which demands stricter standards and covers a much broader scope of economic operators. It is projected that with AEO benefits, especially that of expedited clearance, more companies will be encouraged to comply with the criteria that will earn them the AEO status.

Clearly, for Nigeria to better facilitate its trade, Customs needs to expedite the release and clearance of goods by gradually lowering the number of consignments that are subjected to the red lane and move more towards the green lane.

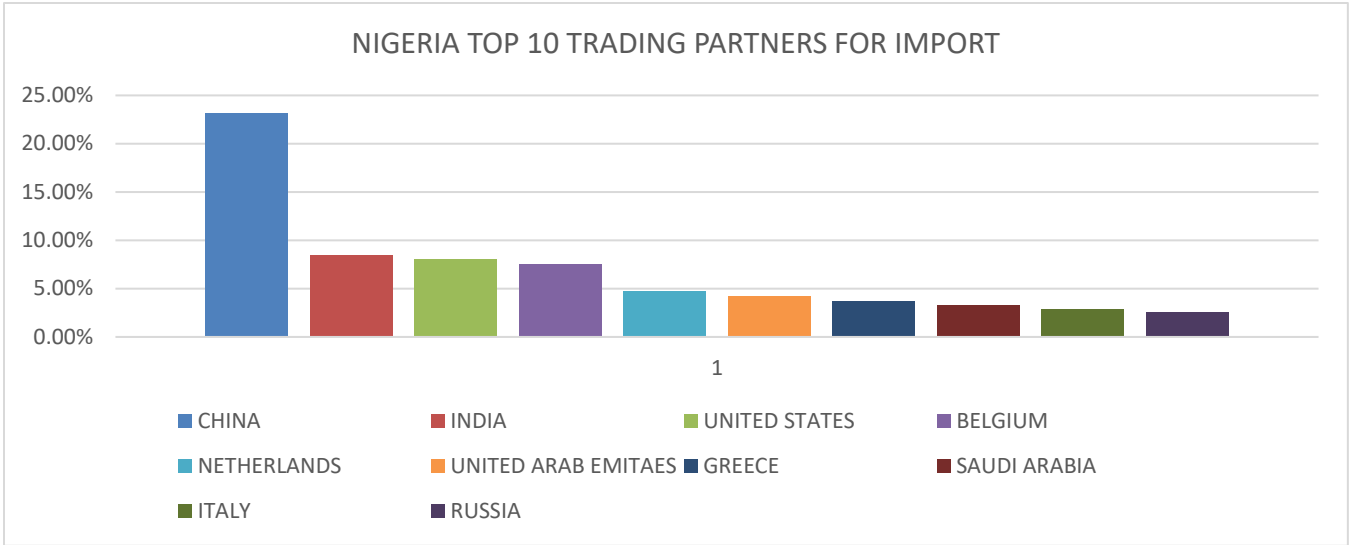


Fig. 3

Source: NICIS

The above diagram shows our top ten trading partners in terms of volume of goods imported. Addressing vulnerabilities in the supply chain, especially those linked to these Countries with significant trade volumes, is crucial for strengthening trade security and efficiency.

Over the years, some of our trading partners have been implicated on exporting to Nigeria, goods that threaten Public Safety and National Security. It is evident that two of the major risks confronting NCS are the proliferation of arms mainly employed in different acts of terror; resulting in Nigeria being ranked 8th most terrorized country in the world out of 163 countries evaluated in 2024 by the Global Terrorism Index and the high-volume importation of Counterfeit and pirated goods; with Nigeria in the 112th position out of 138 countries evaluated by the World Economic Forum.

Thus, the overarching strategy should be the creation of a system for identifying private businesses that offer a high degree of security guarantees in respect of their role in the supply chain as recommended by the WCO AEO implementation guidelines. These business partners should receive tangible benefits in such partnerships in the form of expedited processing and other measures.



So far, the ensuing assertion from the "High Level Guidelines for Co-operative Arrangements between WCO Members and Private Industry, is to Increase Supply Chain Security and Facilitate the Flow of International Trade". This indicates how important the relationship between Customs and Business is, in adding another layer to the protection of international trade. It says:

"To the extent that Customs can rely on its partners in the trade community to evaluate and address threats to their own supply chain, the risk confronting Customs is reduced. Therefore, companies that demonstrate a verifiable willingness to enhance supply chain security will benefit. Minimizing risks in this way helps Customs in performing their security functions, and in facilitating legitimate trade."

Key Strategic Objectives of the NCS AEO Program

- **Strengthening Trade Facilitation:** The NCS AEO program streamlines customs procedures, reduces delays, and ensures faster processing for certified businesses, enhancing Nigeria's trade competitiveness and attracting international partners.
- **Ease cost of doing business across borders:** Reducing the financial, time and psychological costs of doing business across borders.
- **Supply chain security:** The program encourages voluntary compliance with customs regulations and high security standards, improving transparency and reducing supply chain risks.
- **Supporting SMEs:** In Nigeria, SMEs constitute 96% of businesses, contribute 46% of GDP and employ 84% of the populace. These makes them critical engine of Nigeria's economic growth. The AEO certification simplifies customs processes





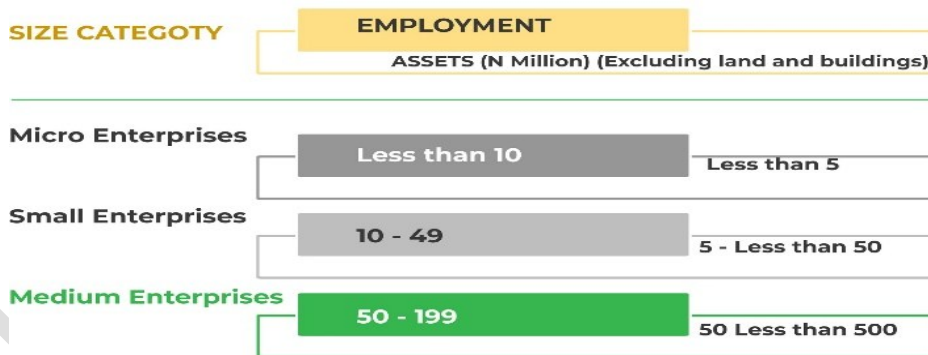
for SMEs with strong internal cooperate governance, reducing barriers and providing access to a trusted network, which enhances credibility and expands global market reach; thereby boosting their revenue and ability to contribute more to National Economic development; especially, the \$1 trillion economy by 2030.

- **Driving Continuous Improvement:** The program incorporates stakeholder feedback to address challenges and seize opportunities, ensuring alignment with international standards like the WCO SAFE Framework.

Scope, Exclusions and Notes

The program encompasses a wide range of economic operators involved in international trade. Eligible operators include Manufacturers, Importers, Exporters, Customs licensed Agents, Carriers, Logistics Providers, Intermediaries, Other Supply Chain Players (Terminal Operators, Licensed warehouses etc.), SMEs : As defined by the Small and Medium Enterprises Development Agency of Nigeria (SMEDAN) and enumerated in the following diagram.

SMEs (Small and Medium Enterprises)



Exclusions: Multinational corporations cannot apply as a group. AEO is granted to individual legal entities.



NOTE: DISCLAIMER FOR AEO APPLICATIONS

Applicants seeking AEO status are required to conduct a thorough self-assessment using the Self-Assessment Questionnaire (SAQ) and confirm that they meet all applicable AEO criteria before submitting their application.

Please be advised that failure to meet the AEO criteria will result in the rejection of the application. In such cases, the applicant will be required to undertake a formal Compliance Improvement Program for a minimum period of two years before becoming eligible to reapply for AEO status.

By submitting an application, the applicant acknowledges and accepts full responsibility for ensuring compliance with all AEO requirements and understands the consequences of an incomplete or non-compliant submission.

NC



General Eligibility Criteria

- An Applicant for AEO certification must be an Economic Operator in the International supply chain.
- The applying entity must be registered with the Corporate Affairs Commission (CAC), with a registration period of at least 5 years for AEO Security and Safety (AEO-S) and a minimum of 3 years for AEO Customs Simplification (AEO-C).
- The company must hold a valid Tax Clearance Certificate, with a minimum coverage of 5 years for AEO Security and Safety (AEO-S) and at least 3 years for AEO Customs Simplification (AEO-C).
- The company must provide an audited financial report for a minimum of 5 years for AEO Security and Safety (AEO-S) and at least 3 years for AEO Customs Simplification (AEO-C).
- Relevant Operational Licenses (where applicable).
- Other Relevant Regulatory Certifications (ISO certifications, SON, NAFDAC etc.).
- AEO-S applicants require ISO 28001. This is an international standard that defines the requirements of the Supply Chain Security Management System and provides a management model for organizations seeking to implement it.

Please refer to aeo.nigeriatradehub.gov.ng for sector specific eligibility criteria; as the criteria listed in this section is not exhaustive.



Legal Provisions

(i)
Nigeria Customs
Service Act
(NCSA)
2023, Part XII,
Sections 108 - 112



(iv)
WCO
Revised Kyoto
Convention



(ii)
WCO SAFE
Framework of
Standards



(iii) Article 7.7
of the **WTO**
Trade Facilitation
Agreement





AEO – Customs Simplifications (AEO-C) An AEO-C authorisation is granted to economic operators who meet the criteria for customs compliance, appropriate record-keeping standards, financial solvency, and practical standards of competence or professional qualifications.

AEO-C Selection Criteria

Focus: Ensures that an organization complies with Customs regulations, laws and procedures.

Objective: To demonstrate that an organization has robust internal controls and procedures to ensure compliance with Customs requirements.

Scope: covers areas such as:

- Customs declaration accuracy
- Tariff classification
- Origin determination
- Valuation
- Record keeping



- ⇒ Demonstrated compliance with customs and tax requirements
- ⇒ Satisfactory system of managing commercial and, where appropriate, transport records, allowing appropriate Customs controls.
- ⇒ Good Financial Standing
- ⇒ Established procedures for communicating with the Service.
- ⇒ Measurement, analysis and adequacy and integrity of the prompt reporting violations of customs law to the Service.
- ⇒ Regular education and training of personnel regarding customs procedures.
- ⇒ Demonstrated practical standards of competence and professional qualifications directly related to simplified procedures.
- ⇒ Provision of a financial guarantee.
- ⇒ Use of modern information and communications technology including electronic data exchange.
- ⇒ Implementation of required security standard. (Warehouse and perimeter security).

Benefits

- Automatic routing of declarations to **BLUE** lane which allows customs controls to be carried out at the declarant's premises by the Post Clearance Audit unit (PCA).
- Automatic Registration of Pre-Arrival Assessment Report (PAAR).
- Access to dedicated FOU escort for faster movement of consignments and eventual priority use of cargo tracking after final roll-out.
- Release of goods from customs control on the provision of minimum information necessary to identify the goods and permit subsequent completion of a goods declaration.
- Clearance of good at the declarant's premises.
- Use of commercial records to self—assess duty, excise tax, other tax and fee liability and to ensure compliance with other customs requirements.
- Other simplified procedures that may be authorised by the Service.





An AEO Security and Safety authorisation is issued to an economic operator who fulfils the criteria of customs compliance, appropriate record keeping standards, financial solvency and maintains appropriate security and safety standards.

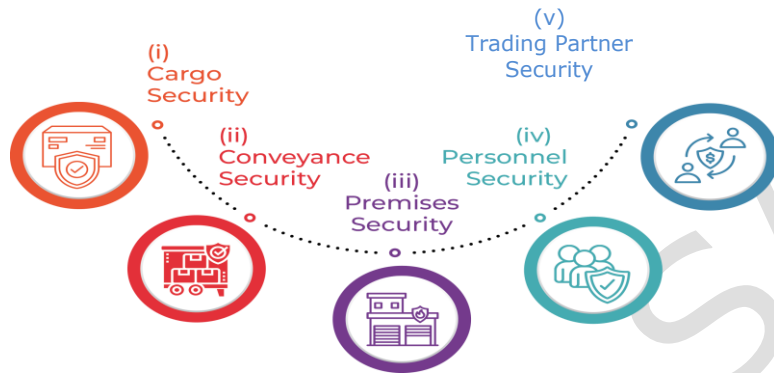
AEO-S Selection Criteria

Focus: In addition to the general requirements and the requirements listed under AEO-C above, AEO-S ensures that an organization has adequate security measures in place to protect cargo, premises and information.

Objective of AEO-S: To demonstrate that a business entity has robust internal controls and procedures to ensure compliance with Customs requirements, effective security measures to prevent unauthorized access, theft, or tampering with cargo and information.

Scope: Covers areas such as:

- Physical security (premises security, access controls, surveillance)
- Cargo Security (Sealing, tracking)
- Information security (cyber security, data protection)
- Supply chain security.



Benefits

- Automatic routing of declarations to **GREEN** lane which allows outright release of goods from customs control.
- Automatic Registration of Pre-Arrival Assessment Report (PAAR).
- Expedited processing and release of goods.
- A minimum number of cargo security inspections.
- Priority use of non-intrusive inspection techniques when inspection is required.
- Access to customs offices and customs personnel after normal work hours in order to expedite shipments, provided the safety of the officer is guaranteed.
- Priority processing during periods of elevated threat conditions or security incidents.
- Removal of FOU escorts.

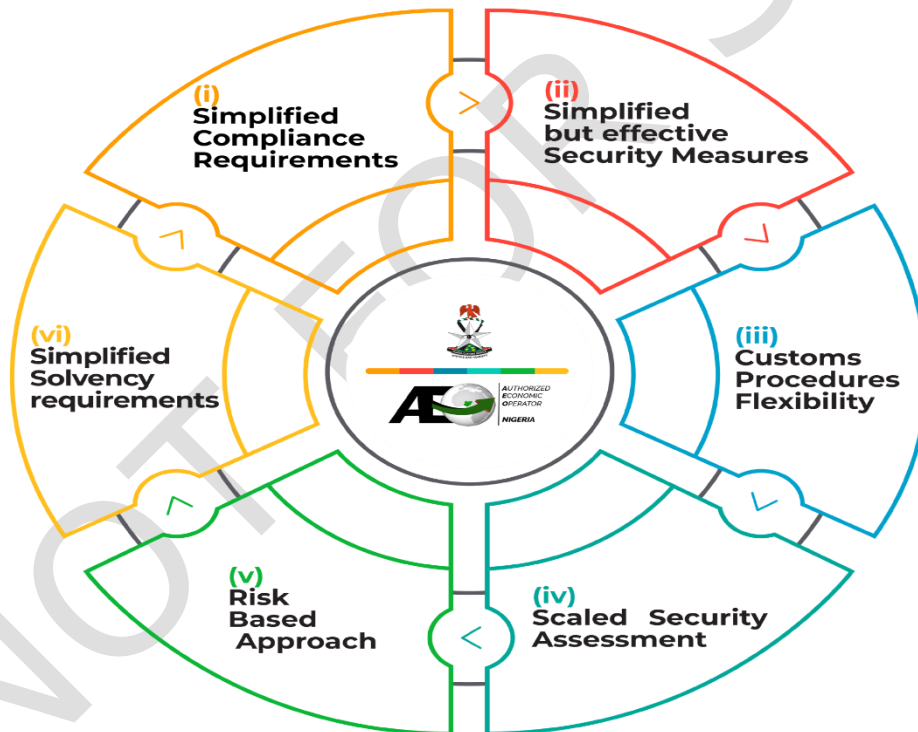
Other simplified procedures relating to security and safety that may be authorised by the Service





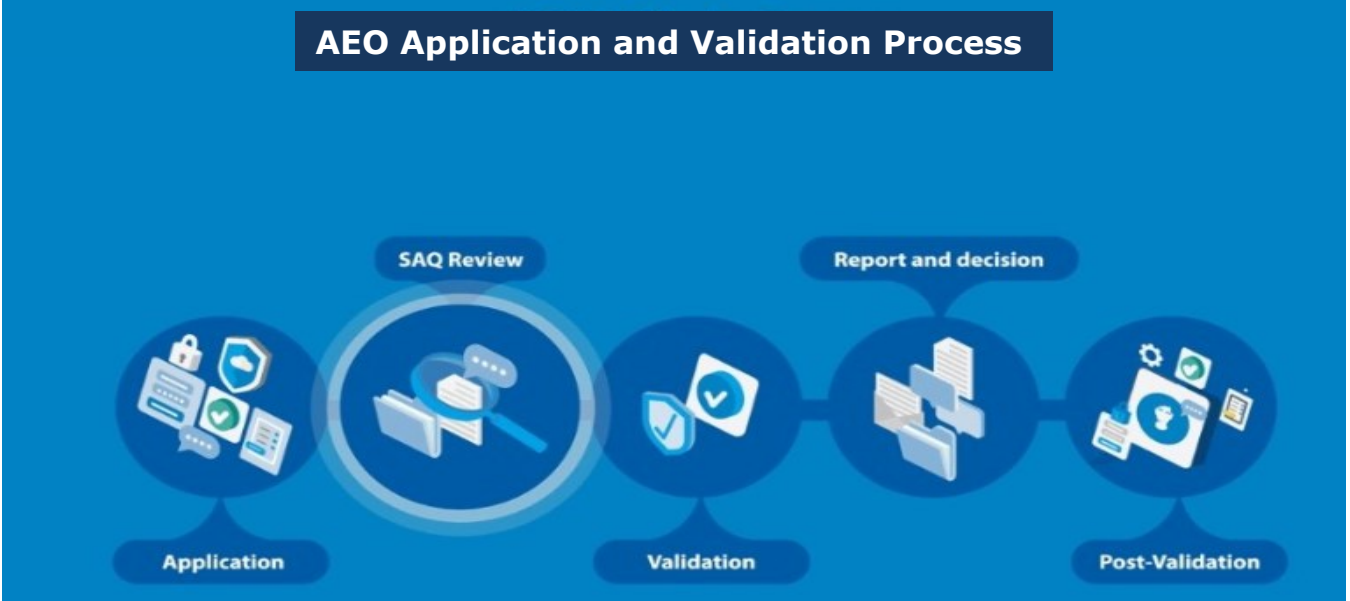
Considerations for SMEs

Small and Medium-sized Enterprises (SMEs) applying for AEO certification which may be subject to certain considerations during the AEO criteria validation process, particularly in terms of security measures and compliance requirements. These considerations are designed to support SMEs in meeting AEO standards in view of their limited resources and operational scale. Below are the general provisions for SMEs under the AEO criteria validation:





AEO Application and Validation Process



STEP 1

- Visit aio.nigeriatraderhub.gov.ng and download the Self-Assessment Questionnaire (SAQ).
- Conduct a Self-Assessment using the SAQ downloaded to determine readiness.
- Submit an online Notification of Intent (NOI) to apply for AEO certification. Application is open for 30 days.

STEP 2

- NCS AEO-RMU conducts initial Risk Profiling to determine compliance.
- Complete an online SAQ and attached all relevant documents.
- NCS AEO team reviews the online SAQ and supporting documents to verify their authenticity.

03

- A desk audit is conducted, with additional documents requested if needed.
- Onsite validation is scheduled via the AEO portal, requiring applicant's confirmation.



Step 4

- Onsite Validation is conducted and report compiled.
- All validation procedures will be concluded within 90 days, with a possible extension of an additional 30 days.
- Successful applicants are notified of AEO program terms and maintenance guidelines.
- Otherwise, feedback is given to the EO with findings, compliance guidance, and reapplication steps.



- Continuous Monitoring and Evaluation.
- Post-clearance audit or revalidation as needed.

Validity of AEO Certifications

AEO certifications have distinct validity periods based on their type. The AEO-C certification is valid for THREE years, while the AEO-S certification remains valid for FIVE years. At the end of these periods, certified entities are required to undergo a re-evaluation process to maintain or renew their certification status.

During the re-evaluation, the validation team assesses the entity's continued adherence to the specific criteria and standards set for the respective AEO certification. This evaluation includes a detailed review of compliance with customs and security regulations, financial stability, and other relevant factors.

It is imperative for AEO-certified organizations to stay informed about updates or changes to program requirements. Compliance with these standards, along with fulfilling any specific obligations tied to their certification, ensures continued access to the benefits of AEO status.



Renewal of AEO Certification

The renewal process for AEO certifications involves verifying that the certified entity maintains alignment with the established criteria. Organizations with AEO certification are encouraged to initiate the renewal process at least six months before the end of their validity period.

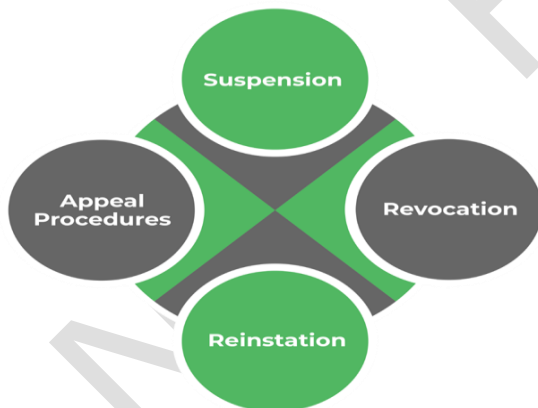
This proactive approach helps prevent disruptions to the benefits associated with AEO certification. Staying updated on any adjustments to the renewal requirements further ensures a seam-less and timely renewal process.

Suspension of AEO Status

Section 112 of the NCSA 2023 states “The status of a Customs simplification AEO or security, and safety AEO may be suspended or revoked by the Service if the AEO fails to comply with the conditions contained in this part and regulations made under the provision of this part”.

be suspended or revoked for any of the reasons if there is breach in any condition stated in sections 108 to 111 of NCSA 2023. Furthermore, AEO status could be suspended for any of the reasons below:

- ⇒ When there is breach in any of the conditions or criteria for which AEO certification was initially issued.
- ⇒ When there is an established case of a criminal act under the NCSA 2023 and other relevant legislations.
- ⇒ AEO status will be suspended when an offence involving fraud, corruption, or dishonesty has been committed.
- ⇒ When a certified enterprise is being investigated for allegations of smuggling or violating customs control regulations in recent years.



In line with the above provision, AEO status can



- ⇒ If the operator poses a serious and/ or immediate risk to the security of the international supply chain.
- ⇒ When an operator fails to renew its certification by the deadline or no longer meets the requirements for the authorization or revocation.
- ⇒ When an AEO fails to make the required improvements by the deadline.
- ⇒ When a company does not grant an authority access to conduct validation inspections.
- ⇒ When the AEO's Tax ID is inactive.
- ⇒ When a company fails to provide proof of having the infrastructure needed to carry out foreign trade activities.
- ⇒ When a competent court issues an order declaring a company or partnership insolvent or requiring that it be reorganized or liquidated.
- ⇒ When a company does not keep an updated and verifiable inventory control as required by regulations.
- ⇒ When a company is found not to be located at its official registered address for tax purposes or establishment.
- ⇒ When the company fails to comply with the requirements of its "Company's Security Profile" (Minimum Security

Standards).

- ⇒ If a company submits fake and/ or forged documentation during the application and/or renewal process. However, any act of forgery or any offence which involves arrest and/or prosecution by Customs and OGAs shall attract revocation and not suspension.
- ⇒ When there is a request for suspension of AEO status from an Operator.

The Comptroller General of Customs shall within 10 working days review application for suspension based on the recommendations of the AEO technical working group. and it is his sole responsibility to make and take decisions in respect of suspensions and the period for such suspensions depending on the gravity of the offence committed.





Revocation of AEO Status

In the following circumstances, the Certificate of AEO Status will be revoked:

- ⇒ If the AEO's status is already suspended and the AEO holder does not take the necessary remedial actions within the specified timeframe provided for resolving the issue, it shall lead to lead to revocation.
- ⇒ A notice has been issued to them involving fraud, forgery, outright smuggling, clandestine



removal of excisable/imported goods or cases where Customs duties have been collected from their customers but not paid to Government.

- ⇒ Where the AEO status holder requests the authorization be revoked. Prior to any decision to revoke authorization, the applicant will be notified. Revocation is applied 90 days from the day the authorization holder is notified.

Note: Revocation is applied 90 days from the day the authorization holder is being notified.

Reinstating the AEO Status

The Comptroller General of Customs shall be responsible for reinstating the AEO status based on recommendations from the AEO Technical Working Group. The following procedures will be taken to reinstate AEO status:

- ⇒ Where an AEO status has been suspended due to any detected non-compliance with the conditions or criteria for the AEO Status Certificate, and if the AEO holder

successfully implements necessary remedial actions to the satisfaction of the AEO team within the specified time-frame provided for rectifying the issue, the team may then propose reinstatement.

- ⇒ Where an AEO status has been suspended due to the suspension of the license of a logistics operator, Customs licensed agent, warehouse operator by any



relevant authority, and if the suspension of the basic license is later revoked by the appropriate authority, the AEO technical working group may evaluate and recommend the reinstatement of the AEO status.

⇒ In case the AEO status is revoked, the AEO-C status holder will not be entitled to reapply for the AEO certificate for a period of three years from the date of

revocation.

⇒ In case the AEO status is revoked, the AEO-Security status holder will not be entitled to reapply for the AEO certificate for a period of five years from the date of revocation.

⇒ The NCS will consider such applications by following the procedure adopted while granting a fresh AEO status.

Right of Appeal

AEOs have the right to challenge a suspension or revocation decision through established appeal mechanisms in line with the provisions of Section 269 of the NCS Act 2023.

⇒ **Appeal Submission:** The appeal is typically submitted in writing and must clearly state the grounds for the appeal, providing additional evidence or arguments.

⇒ **Designated Appeal Body:** In conjunction with the AEO technical working group, appeals shall be handled by designated senior management staff as assigned by the Comptroller General of Customs.

⇒ **Appeal Hearing or Review:** In conjunction with the AEO technical working group, the designated senior management staff may conduct a hearing or review the written

submissions from both the AEO and NCS.

⇒ The AEO may have the opportunity to present their case and address any concerns raised by NCS.

⇒ **Appeal Decision:** The Comptroller General of Customs makes an informed decision based on the data presented during the appeal process. The decision is communicated to the appellant.

⇒ **Reinstatement or Further Action:** If the appeal is successful, the AEO's status may be reinstated, and any associated benefits restored.

⇒ If the appeal is unsuccessful, the AEO may need to comply with specific conditions or take corrective actions before reapplying for AEO status afresh.



AEOs

Responsibilities

01

(i) Compliance with Customs Regulations: Ensure compliance with all national and international customs laws and regulations, and guarantee the timely and accurate submission of customs declarations and associated documentation.

02

(ii) Supply Chain Security: Implement security measures to safeguard facilities, cargo, and data, and promptly report any security breaches or threats to the NCS.

03

(iii) Data Accuracy and Transparency: Ensure the accuracy and timely updating of all declarations, invoices, and records in accordance with the provisions of **Section 67** of the NCSA 2023, while upholding transparency in supply chain operations and transactions.

04

(iv) Implementation of Internal Controls: Conduct routine self-assessments regularly to ensure ongoing compliance with AEO criteria, and report any identified discrepancies to the NCS in accordance with the provisions of **Section 49 (2)(d) and Section 241 (5)** of the NCSA 2023. Additionally, provide regular training to staff on customs regulations, security measures, and compliance requirements.

05

(v) Continuous Collaboration with NCS: Actively engage with the Nigeria Customs Service (NCS) for periodic reviews, audits, and capacity-building initiatives, while maintaining open and transparent communication channels with the Service and other stakeholders.



AEO Voluntary Disclosure Procedure

The AEO Voluntary Disclosure Procedure provides a clear and structured approach for AEOs to report instances of non-compliance or breaches of supply chain security standards in line with the provisions of Section 49 (2)(d) and Section 241 (5) of the NCSA 2023.

Prompt voluntary disclosures made in good faith within the statutory two-weeks deadline from identifying the issue can reduce or eliminate penalties and help maintain AEO status, while failure to disclose or cooperate may lead to suspension or revocation. The NCS ensures confidentiality to foster trust and compliance, using insights from disclosures to improve the AEO program, update guidelines, and enhance training and stakeholder engagement.

The first step is to **notify the Comptroller-General of Customs through the NCS AEO Unit** in writing. The notification must include the AEO's identification details, a brief description of the non-compliance, and the contact information of the responsible officer. This allows the NCS to promptly address the matter.

1
STEP

Within **two working days of notification**, the AEO must submit a **detailed report** explaining the issue, its root cause, affected areas, and **corrective actions taken**. The report should also propose preventive measures and include supporting documents like records or logs.

2
STEP

The NCS AEO Unit will **acknowledge** receipt of the disclosure and perform an initial **review** to determine if the issue qualifies as voluntary and **assess its impact** on the AEO's status and operations. Additional information may be requested from the AEO for a clearer understanding of the matter.

3
STEP

After the review or investigation, the AEO must submit a **Corrective Action Plan (CAP) within ten working days**, detailing steps to resolve the issue, prevent recurrence, and the implementation timeline. The NCS AEO Unit will **review and approve the CAP** to ensure it addresses the non-compliance effectively.

4
STEP

If further investigation is needed, the NCS may **review records, interview personnel, or conduct site visits**. The AEO must **fully cooperate** to support the process.

5
STEP

After approval, the AEO must **implement the CAP** within the agreed timeline. The NCS will **monitor the progress of the implementation**, conducting follow-up assessments as needed to confirm that the corrective measures have been effectively executed. Upon successful implementation, the NCS will **issue a closure letter**, signifying that the matter has been resolved. The AEO is required to maintain records of the disclosure and its resolution for a **minimum of five years** for audit purposes.

6
STEP



Relationship Management

Customer Interaction Centre

The NCS AEO program utilize a dedicated Customer Interaction Centre (CIC) to cultivate strong, collaborative relationships between the Service and the AEOs. The CIC guide AEOs through program requirements, procedures, and any challenges that may arise. They act as a key point of contact, facilitating communication and ensuring AEOs can effectively navigate the complexities of international trade regulations.

The CIC also play a crucial role in onboarding new AEOs, assisting with the application and accreditation process. They provide ongoing support, keeping AEOs informed of regulatory updates and best practices. Furthermore, CIC

act as liaisons between AEOs and NCS, helping to resolve issues and maintain open communication channels.

AEO CIC functions also include performance of monitoring to ensure continued compliance and maximal administration of the advantages of AEO status. These fosters trust and provides proactive support.





Money Loves Speed!

***Across the seas, where the winds run free,
Trade sails swift, a timeless decree!
Through bustling ports and highways wide,
Money whispers, "Speed, be my guide."***

***Oh beware! for speed can be a snare!
A trap set by reckless air.
For when served trust,
we sometimes forget,
to preserve & nurture the sacred bond of trust ...***

***The swiftest route is not the best;
If laws are broken and trust's repressed.
So let trade flow, both fast and true,
With vision clear and goals in view.
For though money loves speed, it must stay on
path where fairness lights the way.***

***Nnenna Ugo Awa
AEO Lead, NCS***