



## Nigeria Customs Service (NCS) Authorised Economic Operator (AEO) Self-Assessment Questionnaire (SAQ)

Before submitting an application for an AEO certificate, use this self-assessment questionnaire to make sure you are certain that your company can meet the necessary qualifying conditions and requirements.

It is advisable to wait until all of your pertinent procedures are outlined and open for review before submitting an application for AEO certification. You ought to compile a tabulated folder of your practises in this regard, cross-referencing it with the pertinent inquiries in this self-evaluation survey. Some of your comments might only be cross-references to certain chapters of your daily routine.

If you have any questions or queries on the process or on this questionnaire you can contact your Revenue official or contact the NCS AEO Team via [AEOinfo@customs.gov.ng](mailto:AEOinfo@customs.gov.ng)

### Summary of application procedure

- To be completed

| 1.         | Company Information  |
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| <b>(a)</b> | <p>(I) Kingly provide the following Details:</p> <ul style="list-style-type: none"><li>• Company Name (Legal Entity)</li><li>• CAC Registration Number</li><li>• Tax Identification Number (TIN)</li><li>• Date of Establishment</li><li>• Date of Registration</li><li>• Business Start Date</li><li>• Legal Status</li><li>• Type of Ownership (Corporation, Partnership etc)</li><li>• Principal Business</li><li>• Company Website</li></ul> <p>(II) If your company is part of a group, please indicate if any other entities in the group:</p> <ul style="list-style-type: none"><li>• Already have an AEO authorisation; or</li></ul> |



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|  | <ul style="list-style-type: none"> <li>• Have applied for AEO status and are currently undergoing an AEO audit by NCS.</li> </ul> <p>(III) If the company is established for less than three years, please specify whether the reason is due to an internal reorganisation of a previously existing company</p> <p>(IV) Kindly Provide the Following:</p> <ul style="list-style-type: none"> <li>• Company Registered Address</li> <li>• Physical Address/Full address where the entity was established</li> <li>• Contact Number</li> <li>• Mailing Address (if different)</li> <li>• Full address where main activities of the company are carried out</li> <li>• Full address of the office where the customs documentation is kept</li> <li>• Full address of the office responsible for providing all customs documentation (if different)</li> </ul> <p>(V) If the company operate in multiple locations, kindly provide the following:</p> <ul style="list-style-type: none"> <li>• List of all locations and their addresses in Nigeria</li> <li>• Site Contact Person</li> <li>• Complete address</li> <li>• Locations where third party perform outsourced activities</li> </ul> |
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**Response:**

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| <p><b>(b)</b></p> | <p>(I) Kindly provide the following details (if they apply to the legal form of your company):</p> <ul style="list-style-type: none"> <li>• Full details of the owners or main shareholders including percentage shareholding held</li> <li>• Full details of the board members and/or managers</li> <li>• Full details of advisory board if any and board of directors</li> <li>• Full details of the person in charge of your company or exercising control over your company's management.</li> </ul> <p>Details should include full name and address, date of birth and National Identification Number.</p> |
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**Response:**

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| <p><b>(c)</b></p> | <p>(I) Kindly give full details of the person in charge of your customs matters.</p> <ul style="list-style-type: none"> <li>• First and Last Name</li> <li>• Position Title</li> <li>• Telephone Number</li> <li>• Email</li> </ul> |
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|                  | <ul style="list-style-type: none"> <li>• National Identity Number</li> </ul> <p>(VI) Kindly provide list of certifications under security-related programmes, standards and other national and international recognitions.</p> |
| <b>Response:</b> |  |

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| <b>(d)</b>       | <p>(I) Kindly describe briefly your commercial activity and state your role in the international supply chain (manufacturer of goods, importer, exporter, customs broker, carrier, freight forwarder, consolidator, terminal operator, warehouse keeper, etc.). If you have more than one position, include all.</p> |
| <b>Response:</b> |  |

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| <b>(e)</b> | <p>(I) Please specify the locations involved in customs activities, list the addresses, the name, the telephone numbers and the email of contact points and give a brief description of the business conducted.</p> <p>(II) The individual locations of your company as a legal entity (please indicate approximate number of employees in each department),</p> <p>(III) The sites where a third party executes outsourced activities for your company</p> |
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| <b>(f)</b> | <p>(I) Do you buy from/sell to businesses with which you are associated?<br/>Yes/No</p> |
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| <b>(g)</b> | <p>(I) Describe the internal organisational structure of your company and the tasks/ responsibilities of each department and list the names of senior management personnel responsibilities for areas relevant to this application. (a copy of organisational chart should be attached)</p> <p>(II) Please describe any known planned changes to the company's business practices or relationships that will impact the handling of goods or the supply chain currently being used.</p> <p>(III) Has your company used the same vendors for many years, or does it use seasonal vendors?</p> |
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|  | <p>(IV) In the company vendor base, are relationships formal contractual or informal agreements?</p> <p>(V) Do you have many foreign source suppliers?</p> <p>(VI) Does your supply chain consist of many commodities or a select few commodities?</p> <p>(VII) Are your logistics service providers established business partners or do they change regularly?</p> |
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**Response:**

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| <b>(h)</b> | <p>(I) Please give the names of senior management (Directors, heads of departments, head of accounting, head of customs department etc.) of the company and briefly describe the stand-in rules.</p> |
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| <b>(I)</b> | <p>(I) How many people are employed by your organisation?</p> <p>Please indicate one of these options</p> <ul style="list-style-type: none"> <li>• Micro</li> <li>• Small</li> <li>• Medium</li> <li>• Large</li> </ul> |
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**Response:**

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| <b>2.</b> | <b>Volume of Business</b> |
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| <b>(a)</b> | <p>(I) Give the annual turnover figure for the last three sets of completed annual accounts. If a new business, state N/A.</p> <p>(II) Provide the annual net profit or loss figure for the last three sets of completed annual accounts. If a new business, state N/A.</p> |
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**Response:**

**(b)**

(I) If you use storage facilities which are not owned by you, please indicate who you rent/lease the storage facilities from.

**Response:**

**(c)**

(I) For each of the following, give an estimate of the number and value of the declarations you have made in each of the last three years. If a new business, state N/A.

- Import
- Export/Re-export
- Other procedures

**Response:**

**(d)**

(I) Please give an estimate of the amount paid in each of the last three years for the following:

- Customs duty
- Excise duty
- Import VAT

(II) If you are a new business operating for less than three years, provide details from the period you are operating. If you are a completely new business, state N/A.

**Response:**

**(e)**

(I) Do you foresee any structural changes in your company in the next 2 years? If yes, please describe briefly the changes.

(II) Do you foresee any major changes in the supply chain your company is presently involved in, during the next 2 years? If yes, please describe briefly the changes.

(III) Does the company have internal mechanisms in place to continuously improve import/export activities and address issues identified in audits / reviews?



**Response:**

**3. Information and Statistics on Customs Matters**

- (a)**
- (I) Do you perform customs formalities in your own name and for your own account?
  - (II) Are you being represented by someone regarding customs formalities, if yes by whom and how (directly or indirectly)? Please include the name, address and agent number of the representative.
  - (III) Do you represent other persons in customs formalities? If yes, who and how (directly or indirectly)? (Name your most significant clients)

**Response:**

- (b)**
- (I) How, and by whom, is the tariff classification of goods decided?
  - (II) What quality assurance measures do you take to ensure that tariff classifications are correct?
  - (III) Do you keep notes on these quality assurance measures?
  - (IV) Do you regularly monitor the effectiveness of your quality assurance measures?
  - (V) What resources do you use for tariff classification?

**Response:**

- (c)**
- (I) How and by whom is the customs value established?
  - (II) What quality assurance measures do you take to ensure that the customs value is correctly established?
  - (III) Do you regularly monitor the effectiveness of your quality assurance measures?
  - (IV) Do you keep notes on these quality assurance measures?



**Response:**

**(d)**

(I) Give an overview of the preferential or non-preferential origin of the imported goods.

(II) What internal actions have you implemented to verify that the country of origin of the imported goods is declared correctly?

(III) Describe your approach in the issuing of proof of preferences and certificates of origin for exportation.

**Response:**

**(e)**

(I) Do you deal in goods subject to anti-dumping duties or countervailing duties?

(II) If yes, provide details of the manufacturer(s) or countries whose goods are subject to the above duties.

**Response:**

**4.**

**Customs Compliance Record**

**(a)**

Has your company or designated persons committed any infringements / offences as defined in Nigeria Customs Service Act (NCSA) 2023 over a period determined by the AEO programme?

(I) How did you notify breaches to the relevant governmental authorities?

(II) What quality assurance measures were introduced to avoid such breaches in the future?

(III) Do you keep notes on these quality assurance measures?

(IV) Has your company been condemned for any serious infringement of criminal laws related to your economic activity?

(V) If yes, describe the infringement and when it has been committed. Please also make reference to the sentence of the court.

(VI) Was there any overdue or unpaid tax or Customs duty payment over a period determined under the Customs or tax legislation?



**Response:**

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| <b>(b)</b> | <p>(I) Do you plan to apply or have you already applied for any other customs authorisation? Yes/No<br/>If yes, please provide details</p> <p>(II) Have any applications for authorisations/certifications been refused, or existing authorisations been suspended or revoked because of breaches of customs rules in the last three years? Yes/No.</p> <p>(III) If yes, how many times and what were the reasons?</p> |
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**Response:**

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| <b>5.</b> | <b>Audit Trail</b> |
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| <b>(a)</b> | <p>(I) Does your accounting system facilitate a full audit trail of your customs activities or tax relevant movement of goods or accounting entries?</p> <p>(II) If yes, please describe the essential features of this audit trail.</p> |
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**Response:**

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| <b>6.</b> | <b>Accounting and logistical system</b> |
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| <b>(a)</b> | <p>(I) What computer system (hardware/software) do you use for your business in general, and for customs matters in particular? Are those two systems integrated?</p> <p>(II) Provide information on the following:</p> <ul style="list-style-type: none"> <li>• Separation of functions between development, testing and operation</li> <li>• Separation of functions between users</li> <li>• Access controls (which ones/to whom)</li> <li>• Traceability between business system and declaration system.</li> </ul> |
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**Response:**

**(b)**

(I) At what location are your computer activities undertaken?

(II) Have computer applications been outsourced? If yes, provide details (name address, vat no.) of company or companies where the applications are outsourced and how do you manage access controls for the outsourced applications?

**Response:**

**7.**

**Internal Control System**

**(a)**

(I) Do you have in house guidelines for the internal control system in the accounts department, purchase department, sales department, customs department, production, material- and merchandise management and logistics? Yes/No.

(II) If yes please describe them briefly and how they are updated. For example, actions like job instructions, employee training, instructions for checking faults and mechanism for proof-reading.

(III) Does your company have procedures to check computer files (standing data or master files) and does it consider the following risks:

- Incorrect and/or incomplete recording of transactions in the accounting system;
- Use of incorrect or out-of-date information, such as number of articles and tariff codes;
- Inadequate controls of the company processes within the applicant's business, if applicable?

**Response:**

**(b)**

(I) Have your internal control processes been subject to any internal/external audit? Yes/No  
Does this include audit of your customs routines? Yes/No.

(II) If yes, please provide a copy of your most recent audit report.



**Response:**

**(c)**

(I) Describe in brief the procedures for checking your computer files (standing data or master files)? How do these procedures cover the following risks from your perspective:

(II) Incorrect and/or incomplete recording of transactions in the accounting system.

(III) Use of incorrect permanent or out-of-date data such as number of articles and tariff codes.

(IV) Inadequate control of the company processes within the applicant's business.

**Response:**

**8.**

**Flow of Goods**

**(a)**

(I) Describe briefly the registration procedure (physically and in the records) for the flow of goods starting from their arrival, the storage up to manufacture and shipment. Who keeps records and where are they kept?

**Response:**

**(b)**

(I) Briefly describe the procedures in place for checking stock levels, including the frequency of those checks and how are discrepancies handled (e.g. stocktaking and inventory)?

(II) Does the business provide, on a regular basis, education and training on the risks associated with the flow of goods and articles in the international trade supply chain?

(III) Do employees understand and are they able to implement processes to ensure the security of goods?

**Response:**

**9.**

**Customs Procedures**



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| <b>(a)</b> | <p>(I) Do you have documented procedures for verifying the accuracy of customs declarations, including those submitted on your behalf by an agent or a freight forwarder? Yes/No.</p> <p>(II) If yes please describe briefly the procedures.</p> <p>(III) If no, do you verify the accuracy of customs declaration? Yes/No. If yes in what way?</p> |
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**Response:**

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| <b>(b)</b> | <p>(I) Does your business have policies or procedures regarding reporting abnormalities to the appropriate authorities (such as suspicions of theft, break-ins, or smuggling in connection with products linked to customs)? Are these instructions supported by documentation (such as manuals, job instructions, or other guidance documents)?</p> <p>(II) Have you found any irregularities or suspected irregularities over the past year and reported them to the appropriate authorities? Yes /No</p> |
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**Response:**

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| <b>(c)</b> | <p>(I) Do you trade in goods that are subject to economic trade licences by other government agencies? Yes/No</p> <p>(II) If yes, please state the agencies and or licences involve</p> |
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**Response:**

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| <b>(d)</b> | <p>(I) Are you dealing with goods subject to import and export licenses connected to prohibitions and restrictions?</p> <p>(II) Are you dealing with goods subject to other import and export licenses?</p> <p>(III) If yes, please specify which type of goods and if you have procedures in place for the handling those licenses.</p> |
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| <b>10.</b> | <b>Crisis Management Training and Crisis Management Simulation Exercise</b> |
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| <b>(a)</b> | <p>(I) Describe briefly your procedures for back-up, recovery, fall back, archiving and retrieval of your business records</p> <p>(II) Is there periodic training for employees on crisis management, including simulation exercises on crisis response?</p> <p>(III) Are employees aware of what procedures to follow during an emergency response?</p> <p>(IV) Is there documented internal training material on Customs laws and regulations?</p> <p>(V) Is internal training on Customs laws and regulations offered at all levels of the company (management and employees) to make sure knowledge is current?</p> |
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**Response:**

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| <b>(b)</b> | (I) How long is the data saved in the production system and how long is this data archived? |
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| <b>(c)</b> | (a) Does the company have a contingency plan for system disruption/failure?<br>Yes/No |
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| <b>11.</b> | <b>Protection of Computer Systems</b> |
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| <b>(a)</b> | <p>(I) Describe briefly the actions you have taken in order to protect your computer system from unauthorised intrusion.</p> <p>(II) Has any intrusion testing been carried out, and if so, what were the results and were any corrective measures necessary and taken?</p> <p>(III) Have you experienced any IT security incidents in the last year?</p> |
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| <b>(b)</b> | (I) Describe briefly how access rights for the computer systems are issued. |
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|                  | <p>(II) Who is responsible for the running and protection of the computer system?</p> <p>(III) Do you have guidelines or internal instructions for IT security for your personnel?</p> <p>(IV) How do you monitor that IT security measures are followed inside your company?</p> <p>(V) How often do you carryout cybersecurity awareness training/test?</p> |
| <b>Response:</b> |   |

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| <b>(c)</b>       | <p>(I) Please provide details on where your main server is located?</p> <p>(II) Give details of how your main server is secured.</p> <p>(III) As applicable, based on their functions and/or positions, are employees trained on the company's cybersecurity policies and procedures?</p> <p>(IV) Does this include the need for employees to protect passwords/passphrases and computer access?</p> <p>(V) Are training records maintained so that they may be verified by AEO auditors?</p> <p>(VI) Have employees operating and managing security technology systems received training on their operation and maintenance? Prior experience with similar systems is acceptable. Self-training via operational manuals and other methods is acceptable.</p> |
| <b>Response:</b> |   |

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| <b>12.</b> | <b>Commercial Records Management Framework</b> |
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| <b>(a)</b> | <p>(I) Describe briefly what actions have been taken in order to protect (e.g. constricted access rights, creation of electronic backup) information/documents from unauthorised access, abuse, intended destruction and loss?</p> <p>(II) Is your company subject to any other legislative requirements and standards with regard to management of commercial records, such as laws on data protection, the right to access information, or records management (e.g ISO 15489)?</p> <p>(III) Does the company give Customs full access to necessary records and make available any authorizations, powers of attorney and licences relevant to the importation or exportation of goods, subject to the requirements of NCSA 2023 legislation?</p> |
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|  | <p>(IV) Does the company maintain a commercial records management system, including an accounting system which permits Customs to conduct any required audit aimed mainly at the import and export of goods?</p> <p>(V) Does the system maintained by the company have adequate capability to securely capture, store/archive, process, manage, retrieve, protect and report timely, accurate, complete and verifiable import and export records, with clear procedures defined for Customs purposes?</p> <p>(VI) Does the system facilitate a full audit trail of Customs activities or of the tax- relevant movement of goods or accounting entries?</p> |
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**Response:**

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| <b>(b)</b> | <p>(I) Have there been any cases of unauthorised access to documents in the last year, and if so what measures have been taken to prevent this from happening again?</p> |
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| <b>(c)</b> | <p>Kindly answer the following questions briefly:</p> <p>(I) Which categories of employees have access to detailed data about the flow of materials and goods?</p> <p>(II) Which categories of employees are authorised to change this data? Are changes comprehensively documented?</p> |
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| <b>(d)</b> | <p>(I) Describe briefly what requirements regarding security &amp; safety you require from your trade partners and other contact persons in order to avoid abuse of information (e.g., endangering of the supply chain through unauthorised transfer of shipping details)?</p> |
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| <b>13.</b> | <b>Financial Solvency</b> |
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| <b>(a)</b>       | <p>(I) Have any bankruptcy or insolvency proceedings been initiated in respect of your company's assets in the last three years? Yes/No.</p> <p>(II) If yes please provide details.</p> <p>(III) Has the company fulfilled its financial obligations regarding payment of Customs duties and all other duties and taxes?</p> <p>(IV) Has the company met requirements for surety bonds or other financial instruments to secure payment of duties and taxes to Customs (in Members which provide for release prior to payment)?</p> <p>(V) Is the business a member or a leader of an industry association which engages in Customs-business dialogue?</p> <p>(VI) Is there shared training and professional development between Customs and business?</p> |
| <b>Response:</b> |  |

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| <b>(b)</b>       | <p>(I) Kindly provide all records and information in relation to your financial status for the last three (3) years (Cash flow, Balance sheet and profit and loss forecasts) approved by the directors/partners/sole proprietor.</p> |
| <b>Response:</b> |  |

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| <b>(c)</b>       | <p>(I) Is there anything you are aware of that could impact on your financial solvency in the foreseeable future? Yes/No.</p> <p>(II) If yes, give details.</p> |
| <b>Response:</b> |   |

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| <b>14.</b> | <b>Experience Related to Customs Matters</b> |
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| <b>(a)</b> | <p>(I) Do you or the person in charge of your customs matters have practical experience of a minimum of three years in customs matters? Yes/No</p> <p>(II) If yes, please provide details proving this experience.</p> <p>(III) Are Customs administrations notified in a timely manner if disasters or emergencies occur which involve the goods for Customs purposes?</p> |
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|                  | <p>(IV) Does the business have contact information of local Customs at the port of entry and/or exit of goods?</p> <p>(V) Is there joint development and sharing of contingency plans both for Customs and business, including business resumption procedures in the case of systems outages?</p> |
| <b>Response:</b> |   |

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| <b>(b)</b>       | <p>(I) Do you or the person in charge of your customs matters comply with a quality standard concerning customs matters adopted by a European Standardisation body, when available? Yes/No</p> <p>(II) If yes, please provide details on this quality standard</p> |
| <b>Response:</b> |  |

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| <b>15.</b> | <b>Professional Qualifications</b> |
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| <b>(a)</b>       | <p>(I) Have you or the person in charge of your customs concerns completed training or have any certification in customs related legislation or procedure?</p> <p>(II) If so, kindly give more information on the effective completion of the training that you or the person in charge of your customs matters underwent.</p> |
| <b>Response:</b> |  |

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| <b>16.</b> | <b>Safety and Security Requirements</b> |
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| <b>(a)</b> | <p>(I) Please give the name and the position of the person competent for safety and security related questions.</p> <p><b>(II)</b> Does the business have a documented internal training system for trade security?</p> |
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|                  | (III) Are drivers and other personnel that conduct security inspection of empty conveyances and IIT trained to inspect their conveyances/IIT for security purpose? |
| <b>Response:</b> |  |

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| (b)              | (I) Have you carried out a risk and threat assessment for your business?<br>Yes/No<br><br>(II) Is there a security plan in place for each site (where appropriate)? Yes/No<br>How often are those documents reviewed and updated? |
| <b>Response:</b> |   |

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| (c)              | (I) Describe briefly what security risks (within the company or in your business dealings with customers, suppliers and external service providers) you have identified in relation to the AEO security criteria? |
| <b>Response:</b> |   |

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| (d)              | (I) How are security measures implemented and coordinated in your company and who is responsible for them? |
| <b>Response:</b> |  |

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| (e)              | (I) If you have several premises in your company, is the implementation of the security measures harmonised in all of these locations? Yes/No |
| <b>Response:</b> |   |

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| (f)              | (I) Do you have any security instructions? How are they communicated to your staff and people visiting your company premises?<br><br>(II) How are they documented (manual, work guidelines, information sheet, etc.)? |
| <b>Response:</b> |   |



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| <b>(g)</b>       | <p>(I) Have you had any security incidents over the last year? Yes/No.</p> <p>(II) If yes, please give a brief description of the incidents and what measures you have introduced to prevent them from re-occurring?</p> <p>(III) Do you keep records of security incidents and the measures taken? Yes/No</p> |
| <b>Response:</b> |  |

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| <b>(h)</b>       | <p>(I) Have you already been certified/authorised/approved by another public agency or authority for (transport, civil aviation, etc.) security purposes? Yes/No.</p> <p>(II) If yes, please provide a copy of the certificate/authorisation/approval and give details of the premises/sites, which are covered by the relevant certificate/authorisation/approval.</p> <p>(III) Provide a list of any independently accredited standards/licences/authorisations to which you adhere and specify what control/audits these standards are subject to.</p> <p>(IV) Have you planned to apply or have you already applied for any other certification/authorisation/approval for security purposes (e.g. regulated agent, known consignor, etc.)? Yes/No If yes, please provide details.</p> |
| <b>Response:</b> |  |
| <b>(i)</b>       | <p>(I) Are there particular security and safety requirements for the goods you are importing/exporting?</p>  |
| <b>Response:</b> |  |

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| <b>(j)</b>       | <p>(I) Do you use the services of a security company? If so, which company do you use?</p> <p>(II) Has this company made a threat assessment of your company? If so, describe briefly what security risks they have identified in relation to the AEO security criteria.</p> |
| <b>Response:</b> |  |

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| <b>(k)</b> | <p>(I) Do your customers or insurance company impose any safety and security requirements on you? Yes/No</p> <p>(II) If yes, provide details.</p> |
|------------|---|



**Response:**

**17. Building Security**

- (a)**
- (I) Give a brief description of how the external boundary of your company's premises is secured. How is compliance with these procedures checked?
  - (II) How, by whom and at what intervals are checks carried out on the fences and buildings? How are these checks and their results recorded?
  - (III) How are security incidents reported and dealt with?

**Response:**

- (b)**
- (I) What types of access are there to your business premises?
  - (II) How are these managed?
  - (III) Are access points restricted to time/day?

**Response:**

- (c)**
- (I) Are the premises adequately illuminated (e.g. continuous light, movement sensors, twilight switch)?

**Response:**

- (d)**
- (I) How is the administration of keys handled in your company (e.g. location, access, logging)?
  - (II) Does written documentation exist for this? Yes/No

**Response:**

- (e)**
- (I) Is the parking of private vehicles permitted on the premises?
  - (II) If yes, for which persons?
  - (III) Who gives the approval?



|                  |   |
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|                  | <p>(IV) Are the vehicles checked (at the entrance to the premises or at the car park entrance)?</p> <p>(V) Do you have written instructions? Yes/No</p> |
| <b>Response:</b> |   |

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| <b>18.</b> | <b>Premises Security</b> |
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| <b>(a)</b>       | <p>(I) Briefly explain how workers, visitors, other people, vehicles, and commodities are controlled from entering your premises (buildings, manufacturing zones, warehouses, etc.)?</p> <p>(II) Who verifies that the recommended processes are followed?</p> <p>(III) Does the business keep records to document how it controls and monitors the safe shipping of exported goods?</p> <p>(IV) Are the entrances and exits to the business premises secured?</p> <p>(V) Is the building in which the business operates inspected and repaired regularly to ensure its integrity and safety?</p> <p>(VI) Has the company installed security technology, such as video monitoring equipment, to prevent unauthorized entry to the following areas: entrances and exits, loading, unloading and warehousing areas, surroundings of perimeter walls, and parking areas?</p> |
| <b>Response:</b> |   |

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| <b>(b)</b>       | <p>(I) Describe the procedures that are to be followed if an unauthorised person/vehicle is discovered on company premises (grounds or buildings)?</p> <p>(II) How are these procedures communicated to the staff (e.g. action plan, manual, working guidelines, training)?</p> |
| <b>Response:</b> |   |

|            |  |
|------------|--|
| <b>(a)</b> | <p>(I) Provide a site plan for each location of your company that is involved in customs related activities (e.g. layout plan, draft) from which the frontiers, access routes and the location of the buildings can be identified, if available.</p> |
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**Response:**

**(b)**

(I) If applicable provide details of any other companies that are co-located on the same premises.

**Response:**

**19.**

**Cargo Security**

**(a)**

(I) Is access to cargo units subject to rules/restrictions? Yes/No

(II) If yes, how are such restrictions enforced?

(III) Is there written documentation to ensure the integrity and security of import/ export goods during transportation, handling and storage?

(IV) Is there a process to confirm that the goods loaded conform to the data and/or information on documents regarding such goods, including the weight, labels, number of cases, etc.?

(V) Are the suppliers or the goods to be shipped checked using purchase orders or shipping orders?

**Response:**

**(b)**

(I) What steps are taken to prevent illegal access to and tampering with cargo units (especially in open storage areas)? For example, regular surveillance, staff training to make them aware of hazards, seals, and instructions on what to do in the event of unauthorised entry are some of the measures in place.

(II) Does the business keep records to document how it controls and monitors the safe shipping of exported goods?

**Response:**



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| <b>(c)</b>       | <p>(I) Do you use seals to prevent unauthorised tampering with goods? If you do, what kind? Do these seals satisfy any specific standards (e.g. ISO)?</p> <p>(II) How do you ensure that goods are not tampered with if seals are not used?</p> |
| <b>Response:</b> |   |

|                  |   |
|------------------|---|
| <b>(d)</b>       | <p>(I) What safety precautions do you take when inspecting cargo units, such as the seven-point inspection method that looks at the front wall, left and right sides, floor, covering or roof, inside and outside of doors, and exterior and undercarriage?</p> |
| <b>Response:</b> |   |

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|------------------|--|
| <b>(e)</b>       | <p>Please respond to the following inquiries:</p> <p>(I) Who is the cargo units' owner and operator?<br/>         (II) Who looks after and repairs the cargo units?<br/>         (III) Are there regular maintenance plans?<br/>         (IV) Are external maintenance works checks?</p> |
| <b>Response:</b> |  |

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| <b>20.</b> | <b>Logistics Processes</b> |
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| <b>(a)</b> | <p>(I) Which modes of transport does your organisation typically use?</p> <p>(II) Does your business utilise external service providers, such as freight forwarders and carriers, or does it handle all of its own transportation?</p> <p>(III) Using a security certificate, declarations, or agreements, for example, how do you determine whether the goods forwarder/carrier complies with the necessary security standards?</p> <p>(IV) Do you implement additional security measures for contracted transportation services?</p> <p>(V) If applicable, please describe the type and extent of your actions in this regard.</p> |
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**Response:**

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| <b>21.</b> | <b>Incoming Goods</b> |
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| <b>(a)</b> | (I) Can you provide a brief description of the steps taken to ensure the security and safety of incoming goods?<br><br>(II) Briefly describe how these processes' compliance is assessed. |
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**Response:**

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| <b>(b)</b> | (I) Are your staff members aware of the security agreements you have with your suppliers, and how is compliance monitored? |
|------------|--|

**Response:**

- |            |  |
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| <b>(c)</b> | (I) Can you provide a brief description of the procedures used to check the integrity of the seals on arriving goods?<br><br>(II) If necessary, are incoming products sealed? Yes/No<br><br>(III) Does your business deal with particular commodities that need particular security precautions, such as air cargo or air mail?<br><br>(IV) If so, what procedures or safeguards are in place? |
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**Response:**

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| <b>(d)</b> | (I) Are the incoming goods marked and if yes, how? |
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**Response:**

- |            |  |
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| <b>(e)</b> | (I) Describe briefly the process for counting and weighing incoming goods? |
|------------|--|

**Response:**



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| <b>(f)</b>       | (I) Describe briefly how, when and by whom incoming goods are checked against the accompanying documents and entered in your records? |
| <b>Response:</b> |   |

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|------------------|--|
| <b>(g)</b>       | (I) Are the sections responsible for the purchase of goods, the receipt of goods and general administration clearly separated? Yes/No<br>(II) Do integrated internal control mechanisms exist between the sections? Yes/No. If yes, how are they executed? |
| <b>Response:</b> |  |

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| <b>22.</b> | <b>Storage of Goods</b> |
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| <b>(a)</b>       | (I) Could you please specify the sites where you have designated spaces for the storage of goods? |
| <b>Response:</b> |   |

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| <b>(b)</b>       | (I) Could you briefly explain the process for designating a storage space for arriving goods?<br><br>(II) Do you have any outdoor storage areas? Yes/No. If so, kindly give a succinct description. |
| <b>Response:</b> |   |

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| <b>(c)</b>       | (I) Do you have written policies in place for taking inventory and handling any abnormalities found during that process? Yes/No<br><br>(II) If so, briefly detail your arrangements. |
| <b>Response:</b> |  |

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| <b>(d)</b> | Are products with varying risk levels stored separately? Yes/No<br><br>(I) Could you please explain the requirements for any special storage, such as for dangerous goods, expensive items, chemicals, weapons, and air cargo/air mail?<br><br>(II) Could you please explain how you make sure the products are instantly entered in the stock records and logistical accounts? |
|------------|---|





**Response:**

**(e)**

(I) Briefly describe the process by which products are safeguarded from unlawful access to the warehouse.

(II) Can you briefly explain how these procedures' compliance are monitored?

**Response:**

**(f)**

(I) Kindly provide a brief description of the method(s) used to store the items, the location(s), and the controls in place to monitor the handling of the products if storage is contracted out to a third party.

**Response:**

**22.**

**Production of Goods**

**(a)**

(I) Give a succinct description of the areas and locations assigned to the manufacture of goods.

(II) Describe briefly how the integrity of the items is guaranteed (e.g., through contracts) if production is handled by an outside partner (e.g., job processing, drop shipments)?

**Response:**

**(b)**

(I) Are there any security measures in place to prevent illegal access to the production zone and safeguard goods? Yes/No.

(II) If yes, briefly explain what these measures are and whether they are documented. How is compliance with these procedures checked in brief?

**Response:**

**(c)**

(I) Briefly describe the product packaging techniques and whether they are documented.

**Response:**

**(d)**

(I) Describe briefly how the integrity of the products is ensured if the final product packaging is outsourced to a third party.



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| <b>Response:</b> |  |

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| <b>23.</b> | <b>Loading of Goods</b> |
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| <b>(a)</b> | (I) Could you give a brief explanation of how loading of goods is handled in your organization (e.g., responsibility distribution, scrutiny of the commodities and means of transportation, recording of results, information sharing, etc.)?<br><br>(II) Are there any written guidelines outlining how the procedure should be run? Yes/No |
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| <b>Response:</b> |  |
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| <b>(b)</b> | (I) Are the items or vehicles being shipped out sealed? Yes/No?<br><br>(II) In that case, how, by whom, and what kind of seals do you employ?<br><br>(III) Does the documentation that accompanies the items specify any seal numbers? Yes/No<br><br>(IV) What system do you use to keep track of your seals? |
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| <b>Response:</b> |  |
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| <b>(c)</b> | (I) Give a brief explanation of the guarantee that loading complies with clients' security requirements. |
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| <b>Response:</b> |  |
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| <b>(d)</b> | (I) Give a brief description of the systems in place to guarantee that the goods being loaded and the loading operation itself are not left unattended. |
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| <b>Response:</b> |  |
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| <b>(e)</b> | (I) Are the things being sent back examined for completeness (e.g., weighed or counted)? Yes/No<br><br>(II) If so, by whom and how? |
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| <b>Response:</b> |  |
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| <b>(f)</b>       | (I) Give a brief explanation of the steps taken to verify departing products against orders and loading lists and to record them out of the stock records. |
| <b>Response:</b> |  |

|                  |  |
|------------------|--|
| <b>(g)</b>       | (I) Kindly provide a brief description of the controls you have in place to identify abnormalities in the loading of products. |
| <b>Response:</b> |  |

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| <b>24.</b> | <b>Security Requirements for Business Partners</b> |
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| <b>(a)</b>       | (I) In order to secure the supply chain, please describe how your business confirms the identification of trading partners (information search before accepting orders or putting orders). |
| <b>Response:</b> |  |

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|------------------|--|
| <b>(b)</b>       | (I) What steps have you made to ensure that your business partners' parts of the worldwide supply chain are secure (e.g., security declarations, contractual requirements, trade partners having AEO-status)?<br><br>(II) Explain briefly how compliance with these measures is monitored. |
| <b>Response:</b> |  |

|                  |   |
|------------------|---|
| <b>(c)</b>       | (I) Have you discovered any breaches of security agreements with partners in the recent year? Yes/No.<br><br>(II) If so, what steps have you taken? |
| <b>Response:</b> |   |

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|------------|---------------------------|
| <b>25.</b> | <b>Personnel Security</b> |
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| <b>(a)</b> | (I) Briefly describe how your employment policy addresses the need for security and safety. Who is in charge of this area? |
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|  | (II) Are the security protocols written down or recorded electronically?<br>Yes/No.<br><br>(III) Can you briefly explain how these procedures' compliance are monitored? |
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**Response:**

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|------------|---|
| <b>(b)</b> | (I) How often do the following categories of personnel undergo security checks, such as police checks to ensure they have no criminal records?<br><br>(II) New hires who will be working in industries that require security<br><br>(III) Current workers who will be moved into security-sensitive fields.<br><br>(IV) How do you make sure that employees no longer have access to corporate facilities or data after they leave? |
|------------|---|

**Response:**

|            |   |
|------------|---|
| <b>(c)</b> | Are your staff exposed to security and safety training? Yes/No.<br><br>(I) If so, how often do security and safety training sessions take place?<br>(II) Do you re-train every year? Yes/No.<br>(III) Is this training being offered internally or by an outside vendor?<br>(IV) Does this training have written records? Yes/No. |
|------------|---|

**Response:**

|            |  |
|------------|--|
| <b>(d)</b> | Please respond to the following inquiries:<br><br>(I) Describe the locations where temporary workers are deployed.<br><br>(II) Are these workers routinely inspected in accordance with security standards?<br><br>(III) If so, by whom and how?<br><br>(IV) Are these employees subject to any security directives as well? |
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**Response:**



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| <b>26.</b> | <b>Outsourced Services</b> |
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| <b>(a)</b> | <p>(I) Do you ever contract out "external services" like transportation, security personnel, cleaning services, supplies, maintenance, etc.? Yes/No.</p> <p>(II) If the answer is yes, state briefly (for any services not already covered in the preceding sections) what they offer and to what extent.</p> <p>(III) Do the contracts with the outside service providers include documented security clauses? Yes/No.</p> <p>(IV) Can you briefly explain how the agreements' procedures are reviewed for compliance?</p> |
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| <b>Response:</b> |
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**Declaration:**

|  |                                |
|--|--------------------------------|
| <p>I certify that the information I submitted in this application and all documents that have been or will be submitted to Nigeria Customs Service as part of this application for AEO certification are true and correct.</p> <p>I further understand that any false statements or deliberate omission of critical, pertinent information may result in the denial or revocation of the AEO certificate.</p> <p>I hereby authorise customs to begin the process to determine if the company I legally represent may be certified as an AEO – and if so, to conduct the necessary steps for AEO certification.</p> <hr/> <p>Signature/Seal of Applicant<br/>Title of Person Signing the Document</p> | <hr/> <p>Date (DD/MM/YYYY)</p> |
|--|--------------------------------|