

**FEDERAL MINISTRY OF FINANCE**  
**REVISED EXPORT GUIDELINES FOR NON-OIL EXPORT**

*Any person intending to export non-oil Products out of Nigeria shall in the first instance, process the Nigerian Export Proceeds Form (Form NXP or any other form so prescribed) through an Authorized Dealer Bank irrespective of the value and whether or not payment is involved.*

The following procedures shall apply from the date of issuance of these guidelines in respect of all Non-oil export products from Nigeria.

1. All non-oil exports from Nigeria shall be subject to inspection by the Pre-shipment Inspection Agent(s) (PIA) appointed for that purpose by the Government.
2. Goods prohibited for exportation from Nigeria as contained in the annual Fiscal Policy guidelines shall not be inspected by a Pre-shipment Inspection Agent(s). Goods on the current Export Prohibition list are detailed in SCHEDULE “B” as appended.
3. The focus of the Pre-shipment Inspection Agents (PIAs) shall be to ascertain the quality, quantity and price competitiveness of exports from Nigeria.
4. An exporter shall collect for completion a set of Form NXP in sextuplicate from any bank of his choice. The completed Form NXP shall be returned to the same bank not less than five (5) working days prior to loading. On receipt of the completed form, the bank shall assign number to it, register and endorse same. The bank shall retain the original copy and send the remaining copies to the Pre-shipment Inspection Agent(s) within three (3) days of receipt and a photocopy to the exporter within twenty four (24) hours.
5. The exporter shall open an export domiciliary account with any bank in Nigeria with which the exporter registered the Form NXP in the first instance. The Form NXP shall be completed in sextuplicate in respect of each export transaction.

6. The exporter shall retain a photocopy of the Form NXP and use the NXP number as reference in all dealings with the issuing bank, Central Bank of Nigeria, Pre-shipment Inspection Agent(s), Nigeria Customs Service and any other relevant Agency.
7. The Form NXP shall be utilized within six (6) months from the date of registration. On expiration, the bank can process and approve an exporter's first request for the extension of an expired Form NXP for a period of not more than ninety (90) days. Any subsequent request for extension shall be forwarded by the bank to the Director, Trade and Exchange Department, Central Bank of Nigeria, Abuja for determination.
8. Following the completion of the Form NXP, the exporter shall collect a REQUEST FOR INFORMATION (RFI) Form from the Pre-shipment Inspection Agent. The purpose of the RFI Form is to enable the Inspection Agents to coordinate with the exporter, a date and time for the inspection.
9. (a) The exporter shall submit the completed RFI to the Pre-shipment Inspection Agent(s), along with all other relevant documents relating to the export transaction not less than 5 days prior to shipment.  
  
(b) The PIA(s) shall set up websites for interaction and online processing of export applications.
10. The exporter shall be required to pay to a designated bank immediately after inspection of the non-oil export but prior to the issuance of CCI, the Nigerian Export Supervision Scheme (NESS) Levy which is currently 0.5% of the F.O.B value of the exported non-oil products and deliver the receipt to the PIA within five (5) days of the payment.
11. The exporter shall also request and collect a BILL OF LADING DECLARATION FORM from the PIA which shall be completed after loading and submitted thereafter to the PIA.
12. The Pre-shipment Inspection Agent(s) shall inspect the quality & quantity, determine the fair value of the exports and issue a Clean Certificate of

Inspection (CCI) in respect of such exports after receipt of Form NXP and NESS Levy receipt. The PIA shall collaborate with other relevant regulatory agencies (e.g NAFDAC, SON, Plant and Animal Quarantine, Federal Produce Inspectorate, etc.) for quality inspection of regulated products.

13. The exporter shall retain a photocopy of the Form NXP and use the NXP number as reference in all dealings with the Central Bank of Nigeria, the Pre-shipment Agent(s) and the Nigeria Customs Service within five (5) days of the inspection.
14. The Pre-shipment Inspection Agent(s) shall complete its own section in the NXP Form, send the second copy to the Central Bank of Nigeria, retain a photocopy and forward the remaining four copies to the Nigeria Customs Service.
15. After completing its section of the form, the Nigeria Customs Service shall retain the third copy and distribute the remaining three copies as follows:
  - Fourth copy to the Central Bank of Nigeria
  - Fifth copy to the Nigerian Export Promotion Council.
  - Sixth copy to the exporter. (The exporter shall make a photocopy and submit to the processing/collecting bank to update its records).
16. The Pre-shipment Inspection Agent(s) shall ensure the quality & quantity, advise the fair value of the products exported and shall, if satisfied, issue a Clean Certificate of Inspection (CCI) in respect of such products. The CCI shall comprise eight (8) original copies which shall be distributed as follows:
  - 1<sup>st</sup> Original to the exporter for the Buyer
  - 2<sup>nd</sup> to the exporter for his bank
  - 3<sup>rd</sup> to the exporter for ship/freight Agent
  - 4<sup>th</sup> copy to the Nigerian Export Promotion Council.

- 5<sup>th</sup> copy to the Nigeria Customs Service (Area Comptroller at the Port of shipment)
  - 6<sup>th</sup> copy to the Federal Ministry of Finance
  - 7<sup>th</sup> copy to the Central Bank of Nigeria
  - 8<sup>th</sup> copy to the Nigerian Ports Authority.
  - A Certified True Copy each to the Nigeria Customs Service (Headquarters), National Bureau of Statistics (NBS).
17. In the event of rejection of a product on inspection by the PIA or any other related issues, the exporter shall be contacted for explanation. A Non-negotiable Certificate of Inspection (NNCI) shall be issued by the PIA where discrepancy exists in the value of the exports and the value earlier assessed by the exporter, or in the quality and quantity of the goods so inspected.
18. (a) The inspection shall take place at the seaports, airports, terminals or other points of dispatch or at point of production and or storage in the presence of the Nigeria Custom Service and other relevant Agencies.
- (b) After the receipt of RFI and other relevant documents, the PIA shall schedule inspection within 48 hours and issue CCI within 72 hours after inspection of the consignment.
19. The exporter shall provide necessary logistics at the export terminals/warehouses to enable the Pre-shipment Inspection Agent(s) perform the inspection.
20. Where exports involve processed food, drugs, animals or plants, liquefied natural gas, liquefied petroleum gas, condensate, Dual Purpose Kerosene (DPK), lubricants and grease, the relevant Government Agencies shall be invited for certification.
21. Exporters should be aware that once goods have been inspected and CCI issued, any variation between goods presented for loading and those

confirmed by the CCI will render the exporter liable to penalties in accordance with the Laws of the Federal Republic of Nigeria.

22. The Nigeria Customs Service shall ensure that any cargo without a CCI duly issued by a Government appointed Pre-shipment Inspection Agent is not loaded into the sea going vessel, aircraft or border crossing vessel.

23. Repatriation of Export Proceeds:

(a) All exporters shall ensure that export proceeds are repatriated and credited to their export domiciliary account within 180 days from the Bill of Lading date.

(b) Letters of Credit (LC), Bills for collection, advance payment and/or other approved international modes of payment shall be accepted for all exports from Nigeria.

(c) It is the responsibility of Central Bank of Nigeria to monitor the repatriation of all export proceeds.

24. The Nigeria Customs Service shall submit to the Director, Trade and Exchange Department, Central Bank of Nigeria, on a monthly basis, shipment copies (Fourth copy) of the Form NXP to cover the period's export transactions.

25. The Pre-shipment Inspection Agent(s) shall submit monthly, quarterly and annual statistical returns on export transactions to the Federal Ministry of Finance, Central Bank of Nigeria, Nigerian Export Promotion Council, National Bureau of Statistics, Office of the Secretary to the Government of the Federation and the Nigeria Customs Service.

26. **SANCTIONS:**

Non-compliance with the requirements or provisions of these Guidelines will attract the following sanctions:

- (a) Failure to pay NESS Levy within one month of the shipment date by any Exporter shall attract a penalty of 10% of the total amount of NESS Levy outstanding on the transaction.
- (b) Non-Repatriation of Export Proceeds within 180 days by any Exporter shall attract a fine of 1% of the amount of the export proceeds that remains outstanding.
- (c) Any violation of these Guidelines by banks including, but not limited to the following:
- i. Late submission of NXP Forms received from Exporters to PIAs;
  - ii. Late/Non-remittance of NESS Fees paid by Exporters to CBN;
  - iii. Late submission of NESS Fee receipts to PIAs and Exporters;
  - iv. Late/Non-remittance of returns on Export Proceeds; shall attract appropriate sanctions by CBN.
- (d) Any PIA that delays issuance of the CCIs later than 72 hours after inspection and the receipt of all relevant documents including NESS levy payment receipts shall be liable to a fine of 25% of the service fee due to the PIA on the affected transaction. The documents to be attached to a completed RFI shall include:
- Copy of Form NXP
  - NESS receipt
  - RFI
  - Pro-forma invoice
- (e) Any PIA that consistently fails for a period of three (3) months to submit monthly report on or before the 10<sup>th</sup> day of the subsequent month shall receive a query from the Ministry. Also, any PIA that fails to submit same for up to six (6) consecutive months within the same year shall be deemed as non-performing and would have its contract terminated;

- (f) Any PIA that consecutively fails for three (3) months to meet with the scheduled time of inspection shall lose the territory (State) to another PIA and it shall be re-assigned by the Ministry.
- (g) If it is established that it is the fault of the PIA that the export was done without NXP and proper issuance of CCI, the PIA shall be queried and warned. If the PIA persistently defaults in like manner for six (6) months, it shall have its contract withdrawn. On the other hand, if it is established that it is the fault of the shipping line/agent, it shall be reported to the Nigerian Shippers Council for appropriate sanction;
- (h) Failure of any PIA to report attempts to export substandard goods should immediately result in query, warning and subsequent suspension.

**HOME FINANCE DEPARTMENT  
FEDERAL MINISTRY OF FINANCE  
ABUJA.**

15<sup>th</sup> March, 2017

## Appendix A

### **SCHEDULE 'A' EXPORT GOODS EXEMPT FROM INSPECTION:**

- Personal effects
- Used motor vehicles
- Perishables i.e. day old chicks, human eyes, human remains,
- Vaccines, Yeast,
- Objects of art
- Explosives
- Pyrotechnic products and Arms
- Ammunition
- Weapons
- Implements of war
- Live animals
- Household and other non-commercial products including:
- Gifts and personal effects, trade samples/printed business matter,
- Machineries and equipment for repairs abroad, machinery for the execution of specific contract, re-exports,
- Return of empty containers
- Transshipments
- Supplies to Diplomatic/Consular Missions and supplies to UNO for their own needs.

## **Appendix B**

### **SCHEDULE 'B' PROHIBITED EXPORTS:**

- Raw hides and skin
- Timber (rough and sawn)
- Scrap metals
- Unprocessed rubber latex and rubber lumps