

A BILL

FOR

AN ACT TO AMEND THE CUSTOMS AND EXCISE MANAGEMENT ACT (CAP C45, LFN 2004) TO PROVIDE FOR DIGITAL CUSTOMS PROCESSING, MODERN BORDER ENFORCEMENT, E-COMMERCE INTEGRATION, AND ALIGNMENT WITH INTERNATIONAL TRADE STANDARDS; AND FOR RELATED MATTERS

Sponsored by Hon. Paul Nnamchi

Co-Sponsors:

- Hon. Ahmed Yusuf Doro Hon. Ahmed Munir
- Hon. Chimaobi Sam Atu Hon. Husseni A. Abdulkareem
- Hon. Alfred Ajang Hon. Inuwa Muhammed Bassi
- Hon. Ime B. Okon Hon. John M. Dafaan
- Hon. Garba Ibrahim Mohammed

[] Commencement

ENACTED by the National Assembly of the Federal Republic of

Nigeria:

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PART I - PRELIMINARY

1. The Customs and Excise Management Act (Cap C45, LFN 2004), referred to in this Act as "the Principal Act," is amended as set out hereunder.

Amendment of Principal Act

PART II - DIGITAL TRANSFORMATION

2. Insert after Section 5 the following:

Insertion of New Section 5A - Digital Customs Processing

5A. (1) The Nigeria Customs Service shall develop and maintain an integrated Digital Customs Management System for:

- (a) Automated declaration and processing of imports and exports,
- (b) E-payment of duties and taxes,
- (c) Electronic release and clearance of goods,
- (d) Real-time tracking of consignments.

	1	(2) All customs brokers and importers shall register on the system and
	2	conduct transactions electronically, subject to exemptions approved by the
	3	Comptroller-General.
Insertion of New Section 5B - E-Commerce Trade Monitoring	4	3. 5B. (1) The Service shall develop a framework to monitor and
	5	regulate international e-commerce transactions, including:
	6	(a) Digital valuation and classification of goods,
	7	(b) Electronic invoicing and proof of origin,
	8	(c) Compliance monitoring for cross-border digital trade.
	9	(2) The Service shall collaborate with relevant agencies to combat
	10	under-invoicing, misclassification, and intellectual property fraud in digital
	11	trade.
	12	PART III - TRADE FACILITATION AND INTERNATIONAL ALIGNMENT
Amendment of Section 12 - Powers of the Board	13	4. In Section 12, insert the following paragraph:
	14	(h) ensure alignment of Nigeria's customs procedures with
	15	international trade agreements and protocols, including the World Trade
	16	Organization (WTO) Trade Facilitation Agreement, the African Continental
	17	Free Trade Area (AfCFTA), and World Customs Organization (WCO)
	18	standards.
Insertion of New Section 13A - Single Window and Border Agency Coordination	19	5. 13A. (1) The Service shall implement a National Single Window
	20	System to facilitate inter-agency coordination at all ports and borders.
	21	(2) The system shall allow seamless data sharing between the
	22	Customs Service, Immigration Service, Standards Organisation of Nigeria,
	23	NAFDAC, and other relevant regulatory authorities.
	24	PART IV - MODERN ENFORCEMENT MECHANISMS
Amendment of Section 145 - Seizure and Enforcement Powers	25	6. Substitute Section 145 with the following:
	26	145. (1) The Service shall be empowered to:
	27	(a) Deploy surveillance drones, scanning technology, and smart
	28	sensors at entry and exit points,
	29	(b) Conduct digital audits and risk-based inspections,
	30	(c) Confiscate goods in violation of customs laws regardless of

1 medium of entry (physical or digital).

2 (2) Electronic records, blockchain logs, and digital documentation
3 shall be admissible as evidence in enforcement proceedings.

4 **PART V - MISCELLANEOUS**

5 **7.** This Bill may be cited as the Customs and Excise Management Citation
6 (Digital Reform and Trade Facilitation) (Amendment) Bill, 2025.

EXPLANATORY MEMORANDUM

This Bill seeks to amend the Customs and Excise Management Act to address the challenges of outdated customs processes, modernize the legal framework for digital trade, align with international trade agreements, and promote a more secure, efficient, and transparent customs and excise system.