

1. Proforma invoice showing details of shipment, packing list, brochures describing the equipment are obtained from supplier by importer.
2. Importer addresses application letter to the comptroller– general, Nigeria customs service, stating reasons for application and noting that “ASL Logistics & Commercial Serv. Ltd” has been appointed to act as agent.
3. The application in (2) should be supported by either (1) a letter from the principal addressed to the comptroller–general, Nigeria customs service, confirming the importer has been contracted to execute a job for which these specialized equipments have to be imported and the duration for the contract period or (2)extract of contract from principal.
4. Upon receipt of the documents noted in 1-3, “ASL Logistics” on behalf of the importer writes an application letter to the comptroller-general, Nigeria customs service, requesting for temporary import approval and attaching all relevant documents.
5. Temporary import approval is usually granted in the form of a letter addressed to the importer in care of customs broker’s address – ASL Logistics – and a copy of such approval is dispatched for the attention of the area controller, Nigeria customs service at the expected port of arrival of the shipment.
6. Upon receipt of the approval, “ASL Logistics” then applies to the area controller, Nigeria customs service at the expected port of arrival for a customs bond assessment by completing form sale 33.
7. The customs bond value is equal to an upliftment plus the customs duty, 7% import surcharge, C.I.S.S and vat payable on the shipment and the upliftment is at the discretion of the Nigeria customs service officer.
8. The Nigeria customs service officer will also stipulate if the bond is to be in the form of a cash deposit or bond executed by either a bank or other financial institution like an insurance company.
9. If cash is stipulated, the said amount is paid to the designated bank and the receipt utilised in applying for physical examination of the shipment and eventual release for delivery.
10. If the bond is executed by a financial institution, then corporate seals of both the importer and the financial institution have to be embossed on the bond form (c.180).
11. The executed customs bond is then registered and lodged with the Nigeria customs service before the customs physical examination of the shipment and release for delivery to destination.
12. Temporary import approvals are usually granted for an initial maximum period of twelve (12) months and such goods are expected to either be re-exported after this period or an application for extension of the temporary import approval is made. Failure to do this will lead to either confiscation of the cash deposit or prosecution of the importer, guarantor and customs broker.