

1. It shall be the responsibility of Shipping lines/ air carriers to ensure that all goods being consigned for shipment to Nigeria are covered by appropriate Form "M"
2. The Form M number MUST be reflected on the Bill of Lading or Airway Bill or road way bill for such goods.
3. An advance summary of the manifest of the cargoes must be made available to the Scanning Companies electronically within five working days after shipment for goods by sea and two working days by other modes of transport. This requirement shall be in addition to those forwarded to the Nigeria Customs Service.