



2021

Importing Guidelines for Agrofood Exports



Study commissioned by the Embassy of the
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CHAPTER ONE: Introduction

The Nigerian agricultural sector is sectionalized into four: crop production, livestock, forestry, and fishing. The sector is the larger contributor to Nigeria's Gross Domestic Product (GDP), contributing about 24.45% in 2020¹. In recent times, Nigeria's total agriculture exports were driven by the export of sesame seeds, fermented cocoa beans, cashew nuts, ginger, crude palm kernel oil, soya beans, frozen shrimps, and prawns, among other commodities while the major agricultural imports include wheat, sugar, fish, milk, etc. Nigeria's total agriculture import is greater than its export by €1.4 billion² in 2019, making the country a net food importer.

Nigeria relies on imports to meet its food and agricultural product needs, mostly wheat, rice, poultry, fish, food services, consumer-oriented foods, and so on, worth about €8.5 billion annually, which are mostly sourced from Europe, Asia, the United States, South America, and South Africa. To reduce the deficit, enhance local trade, and boost exports, the Government of Nigeria has introduced different policies and programs, such as the Agriculture Promotion Policy³, Nigeria-Africa Trade and Investment Promotion Programme (NATIPP), Presidential Economic Diversification Initiative (PEDI), Zero Reject Initiative, Economic and Export Promotion Incentives, Anchor Borrowers Program (ABP), Green Imperative, among others.

While NATIPP aims to facilitate the expansion of Nigeria's trade and investment with the rest of Africa in a bid to promote economic integration⁴, PEDI supports the revival of moribund agro-processing industries by facilitating new investments, reducing regulatory bottlenecks, and enabling access to credit. On the other hand, ABP was launched in 2015 to create a linkage between anchor companies involved in agricultural processing and smallholder farmers (SHF) of the required key agricultural commodities, whilst providing farm inputs in kind and cash (for farm labor) to smallholder farmers to boost production of agricultural goods, stabilize inputs supply to agro-processors and address the country's negative balance of payments on food⁵. The overall aim of all the policies and initiatives is to achieve self-sufficiency in the agricultural sector. Other agricultural

¹ <https://nigerianstat.gov.ng/download/1229>

² Naira was converted to Euros, using the conversion rate of 1 Nigerian Naira to 0.0022 Euro (info retrieved on google as at 4th March, 2021)

³ https://fscluster.org/sites/default/files/documents/2016-nigeria-agric-sector-policy-roadmap_june-15-2016_final1.pdf

⁴ <https://nepc.gov.ng/blog/2019/09/06/234021/#:~:text=Introduction,Programme%20Amount%3A%20US%241%20billion.>

⁵ https://www.cbn.gov.ng/out/2017/dfd/anchor%20borrowers%20programme%20guidelines%20dec%20%202016.pdf?utm_source=Aso+Villa+Newsletter++Government+At+Work&utm_campaign=dc8618b531-EMAIL_CAMPAIGN_2018_04_21&utm_medium=email&utm_term=0_c7d9702208-dc8618b531-175492273

initiatives introduced by the current administration can be found [here](#).

Trade rules like restrictive/banned imports, restricted dollar access, and others were also initiated to protect local farmers and manufacturers, as well as improve export capacities. Despite the various initiatives taken by the Nigerian Government, the rate of import keeps increasing due to population growth, inadequate supply, poor infrastructure, tastes, among others.

CHAPTER TWO: Importing into Nigeria

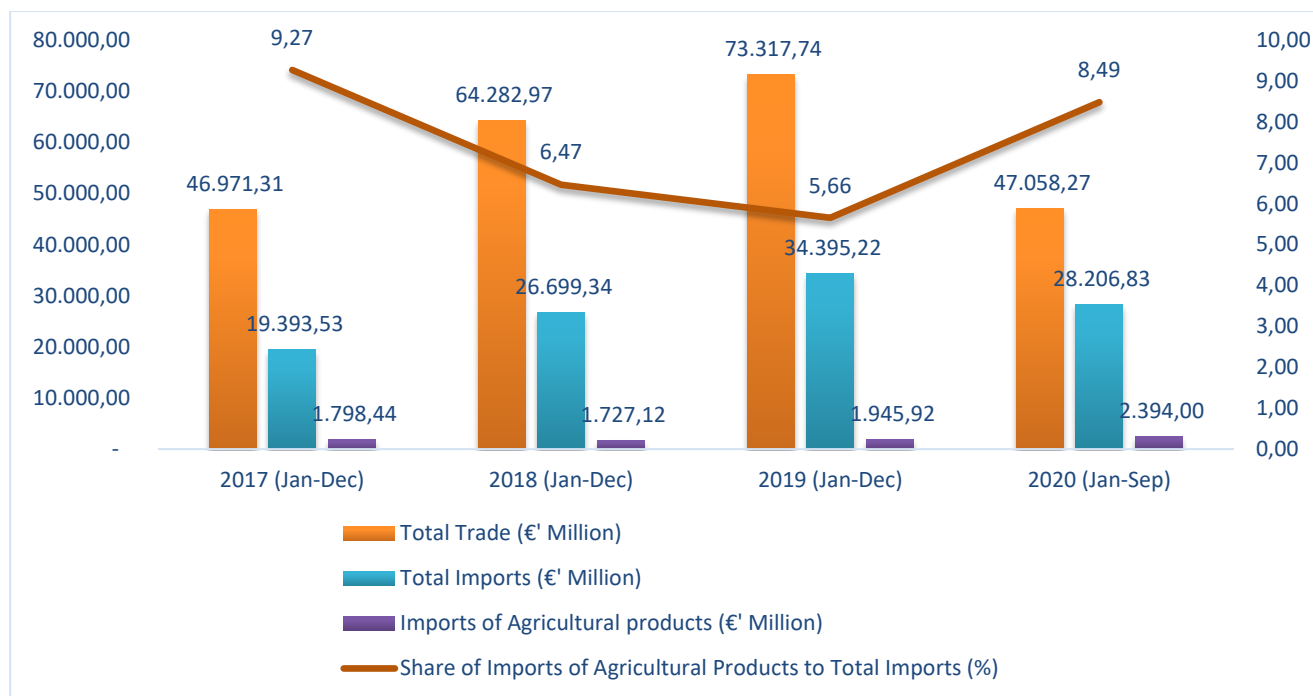
According to the National Bureau of Statistics, in 2019, Nigeria spent about €46.22 billion on imported food items alone⁶. To protect local producers, as well as stimulate the growth of the agricultural industry in Nigeria, the government placed trade barriers on certain agricultural products and also offered some economic incentives like zero import duty on agricultural equipment, income tax relief, and VAT exemptions to investors in the industry. Despite the restrictions, the demand for imported products continue to increase sporadically which can be attributed to several reasons:

1. Low capacity of local farmers/producers.
2. High prices due to the cost of domestic production.
3. Inexistence of some products in the country's borders.
4. Quality of imported goods over locally produced goods.
5. Taste and preferences of consumers.
6. Keeping up with the Joneses.

The chart below shows the trend of total trade, total imports, and imports of agricultural products from 2017 – Q3, 2020.

⁶<https://allafrica.com/stories/202005110093.html#:~:text=Nigerians'%20spending%20on%20food%20rose,2019%2C%20up%20from%20the%20N12.&text=The%20report%20showed%20that%20out,expenditures%20on%20non%2Dfood%20it%20ems.>

Figure 1: Trend of total trade, total imports, and imports of agricultural products in Nigeria



Source: National Bureau of Statistics

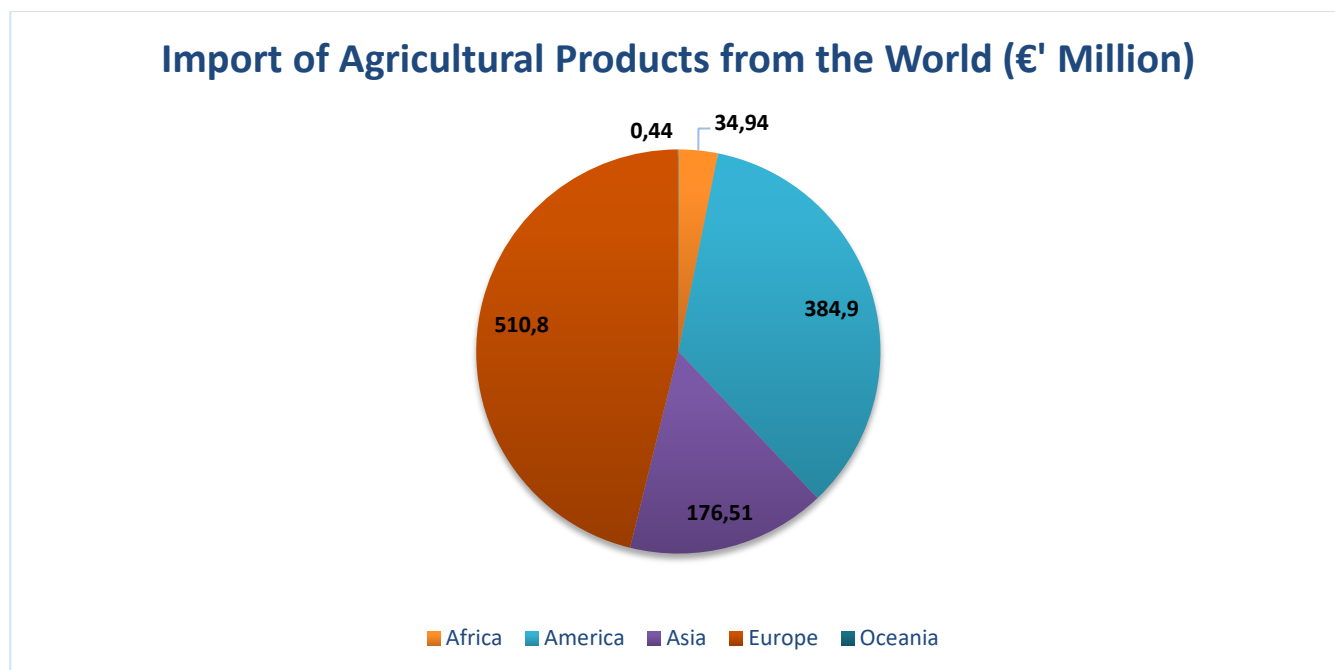
The chart above shows imported agricultural goods accounted for €1,727.12 million, a 3.97 percent decrease from €1,798.44 million in 2017. Although the figure for the year 2020 was only for January to September, the import of agricultural products stood at €2,394 million, increasing by 23.03 percent, when compared to €1,945.92 million in full-year 2019.

The main driver of Nigeria's agricultural goods imports in 2020 was wheat, just as recorded in the other years. During the third quarter of 2020, total trade in Agricultural goods stood at €1.14 billion, out of which imported agricultural goods accounted for €1.02 billion. The breakdown of the imports shows that durum wheat worth €122.1 million was imported from the United States, €102.5 million value from Russia, and €102.3 million value from Canada. This was followed by Mackerel, imported from Russia worth €30.36 million, Netherlands (€12.76 million), and Japan (€5.72 million). Maize seed worth €56.98 million was also imported from Argentina.

The trend above shows that Nigeria still relies heavily on imports to meet its agricultural product and food demands.

The chart below shows the distribution of imported agricultural products from regions of the world;

Figure 2: The distribution of imported agricultural products from regions of the world into Nigeria



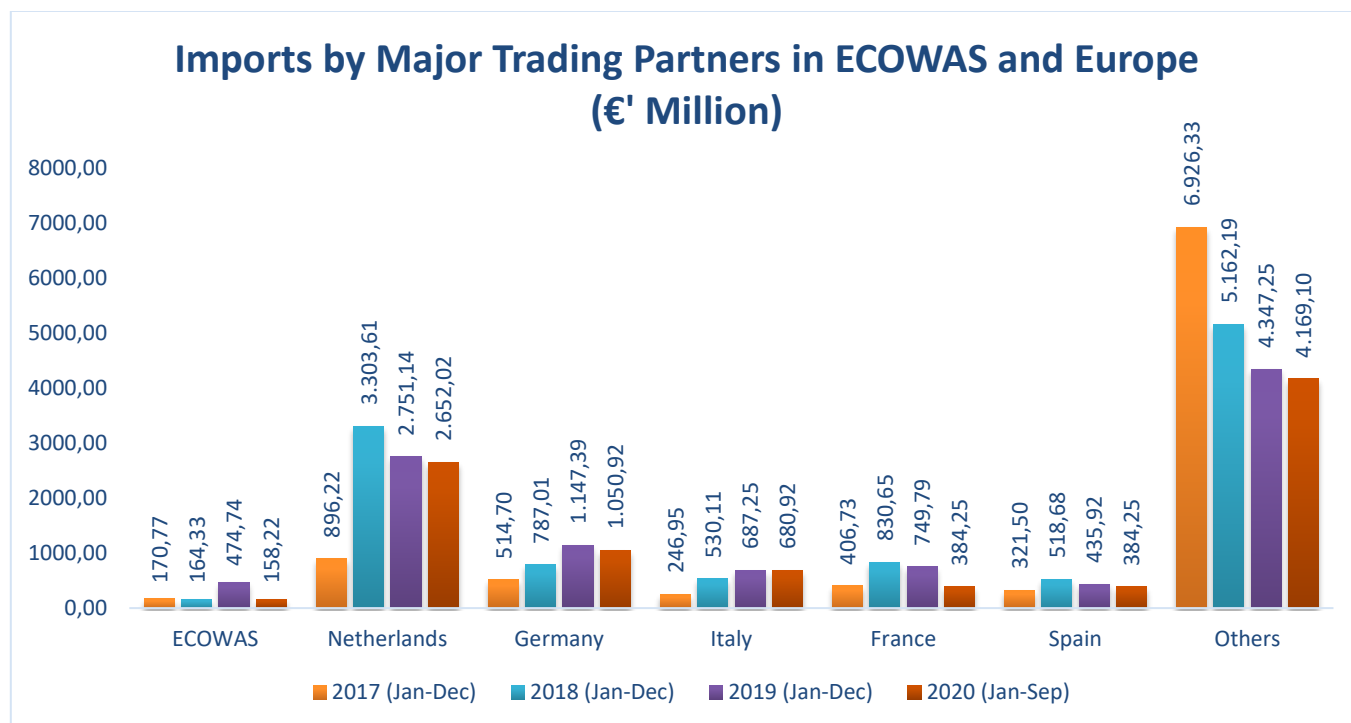
Source: National Bureau of Statistics

As of the end of the third quarter in 2020, the National Bureau of Statistics (hereafter, NBS) stated that the top five major import trading partners of Nigeria by country are China (30.51%), the United States of America (8.96%), Netherlands (8.24%), India (6.58%) and Belgium (3.95%), while by the continent is Asia (48%), Europe (34%), America (14%), Africa (3%), and Oceania (1%).

The imports from Europe into Nigeria constitute about 34% of Nigeria's total imports, with Netherlands, Belgium, Germany, and Italy being among the top ten countries importing to Nigeria. The country also imports from France and Spain.

The chart below shows the imports from major trading partners and other countries from the European Union, in comparison to imports from ECOWAS.

Figure 3: Imports from ECOWAS and Europe into Nigeria

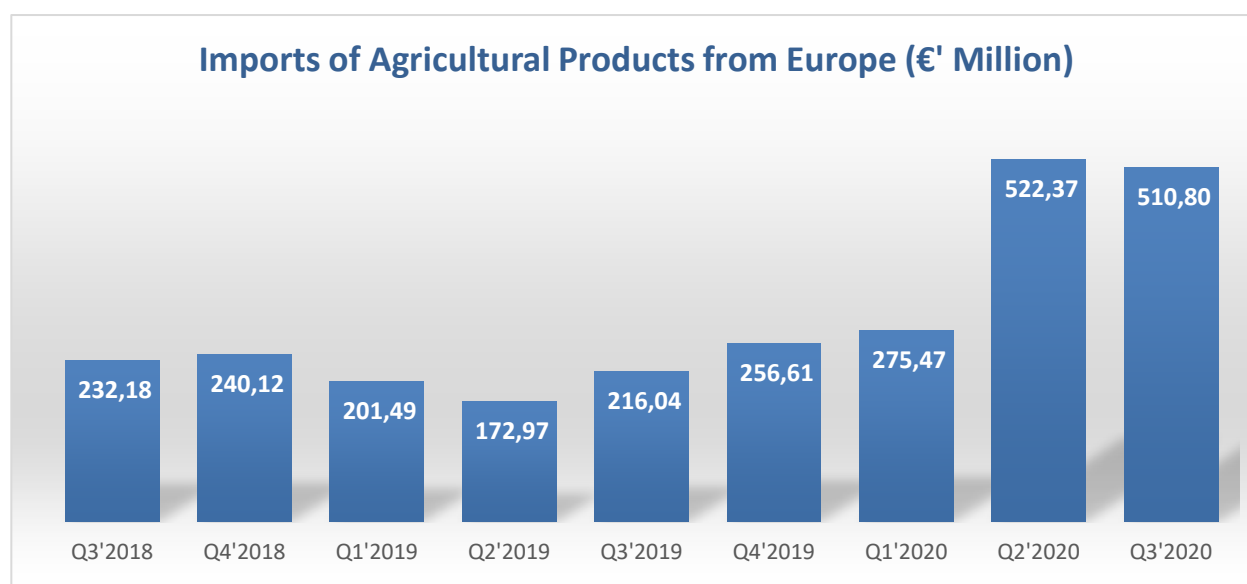


Source: National Bureau of Statistics

The chart above shows that the Netherlands is one of the major trading partners of Nigeria in Europe, in terms of imports. Nigeria imports agricultural products, manufactured goods, and raw materials from the Netherlands.

Focusing on agri-food, the chart below shows the imports of agricultural products from Europe.

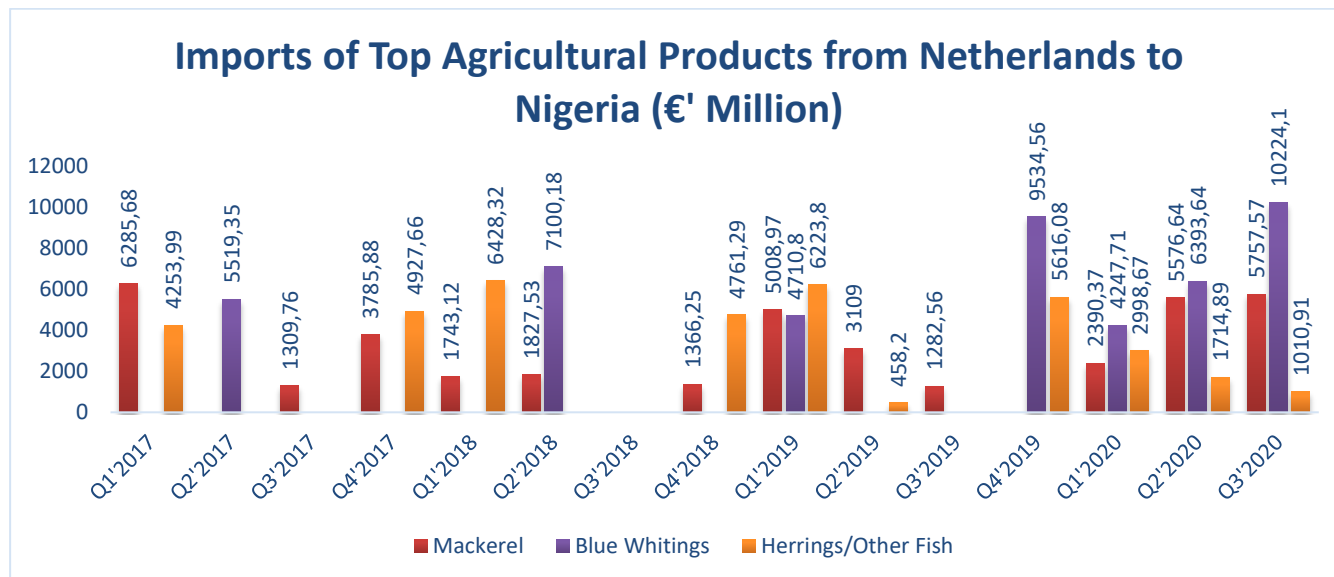
Figure 4: Imports of agricultural products from Europe to Nigeria



Source: National Bureau of Statistics (based on available data)

Most of these agricultural products are sourced from the Netherlands, especially mackerel, blue whittings, herrings, and some other frozen fishes. The chart below shows the distribution of agro-food imported from the Netherlands.

Figure 5: Imports of Top Agricultural Products from the Netherlands to Nigeria



Source: National Bureau of Statistics (based on available data)

The National Bureau of Statistics' quarterly international trade report shows that the top five agricultural products imported into Nigeria include durum wheat (not in seeds), durum wheat (seeds), mackerel, blue whittings, and herrings. Out of these top products, mackerel, blue whittings, and herrings are mostly sourced from the Netherlands. While there are some quarters where there are slippages, there are no records for some quarters and improvements in some. Nevertheless, for the quarters recorded, most imports of these products come from the Netherlands.

The Netherlands is one the largest trading partners of Nigeria and has been able to sustain the relationship for several reasons:

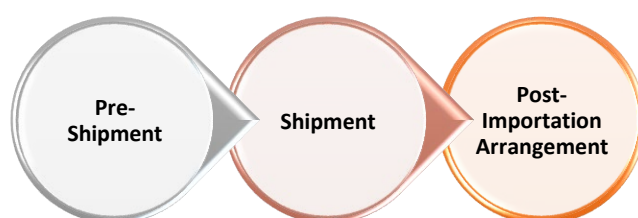
1. The agreement between the Government of Nigeria and the Netherlands in 2019 to strengthen bilateral relations between the two countries in areas of investment, trade, and security, as well as the Memorandum of Understanding on deepening the bilateral relations between the two nations concluded and signed by the respective Foreign Ministers in The

Hague in July 2018.⁷

2. The potential signing of the Economic Partnership Agreement (EPA) between Netherlands and Nigeria.⁸
3. The existence of a large market, with a high taste for imported food.

Import Processes⁹

Import processes in Nigeria involve several stages:



Pre-shipment

The importer is responsible for implementing all the requirements of the pre-shipment stage, which includes:

- Registration of Company with the Corporate Affairs Commission, to obtain Certificate of Incorporation in Nigeria.¹⁰
- Registration with Federal Inland Revenue Service, to obtain Tax Identification Number (TIN)¹¹ and a valid email address tagged to the TIN, after presenting an up-to-date proof of tax payments.
- Selection of your choice of the bank to act as an Authorized Dealer Bank (ADB), to process the E-Form M¹², initiate the clearance of the Pre-Arrival Assessment Report (PAAR)¹³, and also mediate among the Nigeria Customs Service (NCS)¹⁴, the importer and other bodies.

Note:

⁷ <https://statehouse.gov.ng/press-releases/nigeria-netherlands-pledge-stronger-partnerships-on-trade-investments-security/>

⁸ <https://ndba.weebly.com/dutch-nigeria-relations.html>

⁹ <https://www.cbn.gov.ng/out/2014/ted/ted.fem.fpc.gen.01.012.pdf>

¹⁰ <https://www.cac.gov.ng/companies/>

¹¹ <https://jtb.gov.ng/apply-for-tin/>

¹² <https://www.exports-to-nigeria.com/en/news/5-things-you-need-to-know>

¹³ <https://www.rvo.nl/sites/default/files/2013/12/Custom%20PAAR.pdf>

¹⁴ <https://customs.gov.ng/>

- i. An E-Form M is a mandatory documentation process put in place by the Federal Government of Nigeria through the Federal Ministry of Finance and the Central Bank of Nigeria, to monitor goods that are imported into the country and also ensure collection of import duties, where applicable. An approved E-Form M has an initial validity of 180 days and can be extended for another 180 days by the Authorized Dealer Bank.
- ii. The Pre-Arrival Assessment Report (PAAR) system is an online application designed and used by the Nigeria Customs Service for the generation of the PAAR. The PAAR process is as follows:



- iii. Both the E-Form M and PAAR documentation are processed on the Nigeria Single Window Trade Portal¹⁵.

Shipment

After fulfilling the pre-importation requirement, the importer can proceed with the import of goods for commercial purposes.

Post-Importation Arrangement

The importer is required to take the following steps to clear goods through customs, as prescribed by the Nigeria Ports Authority:

- Obtain an appropriate permit from the various regulatory bodies, specific to the kinds of goods to be imported. For food, a requisite permit must be obtained from the National Agency for Food and Drug Administration and Control (NAFDAC)¹⁶.
- Activate the Product Certificate on the online single window for assessment¹⁷.
- Open the E-Form M on an online single window, attaching the Insurance Certificate, Proforma Invoice, and/or Product Certificate (when the product is regulated by the Standard Organization of Nigeria), and submit it to the Authorized Dealer Bank¹⁸.

¹⁵ <https://trade.gov.ng/>

¹⁶ <https://www.nafdac.gov.ng/resources/application-forms/>

¹⁷ <https://soncap.son.gov.ng/certificateActivation/webform>

¹⁸ <https://www.cbn.gov.ng/Supervision/Inst-DM.asp>

- Review and Validation of the E-Form M by the Authorized Dealer Bank, to send it to the Nigeria Customs Service¹⁹.
- The NCS is obligated to accept or reject the E-Form M when not appropriately completed of required documents not attached.
- If accepted, the importer will forward a copy of the E-Form M to his exporter, who will contact Cotecna²⁰ (the international accreditation firm, which is the provider of laboratory testing, scanning of cargo, and so on) with the E-Form M, final invoice, bill of lading/airway bill/roadway bill and the packing list, for the issuance of the SONCAP certificate (where necessary).
- Activate the SONCAP certificate and apply for the issuance of PAAR on the online single window.
- Issuance of PAAR and clearance of Goods.
- In the case of shipping companies, an import manifest will be submitted by the importer to the Nigerian Customs Service, Nigerian Port Authority, and terminal operator, and pay the shipping charges²¹.
- The name of the product, country of origin, specifications, date of manufacture, batch number, as well as standard of the goods must be in each of the importation documents.

Actors/Institutions Involved in Importation and Clearance of Goods in Nigeria

Several institutions are involved in the importation and clearance of agricultural and agro-allied materials into Nigeria. They include:

- i. Corporate Affairs Commission (CAC): CAC was established by the Companies and Allied Matters Act, promulgated in 1990 to regulate the formation and management of companies in Nigeria²². An intending importer of goods into Nigeria for commercial purposes must incorporate a company or be duly registered by CAC. The minimum share capital for foreign-owned companies is Ten Million Naira and the registration takes about 2-4 weeks. For insight into the fees, see²³.

¹⁹ <https://customs.gov.ng/>

²⁰ <https://www.cotecna.com/>

²¹ https://web2.customs.gov.ng/?page_id=3139

²² <https://www.cac.gov.ng/about/>

²³ <https://www.cac.gov.ng/schedule-of-fees/>

- ii. Federal Inland Revenue Service (FIRS)²⁴: FIRS is the agency in charge of collecting, assessing, and accounting for tax and other revenue accruing to the Federal Republic of Nigeria. After the incorporation of a company, obtaining a Tax Identification Number (TIN) and Value Added Tax (VAT) at the FIRS is the next line of action. Registering for TIN and VAT is important, as the former will be used for the payment of corporate tax and other taxes, while the latter will be for the collection of VAT on goods and services. Tax registration takes between 1-2 weeks.
- iii. Authorized Dealer Bank (ADB): Any bank licensed under the Banks and Other Financial Institutions Act 1991 as amended²⁵ and such other specialized banks issued with licenses to deal in foreign. After registering for tax, it is necessary to open a domiciliary bank account with a commercial bank in Nigeria and obtain a certificate of capital importation. The minimum paid-up share capital will be paid into the domiciliary bank account and the certificate of capital importation certifies that the funds have been remitted into the account and also for the repatriation of profits outside the country. For required documents and timelines, visit any of the authorized dealer banks in the country.
- iv. Nigerian Investment Promotion Council (NIPC): Nigerian Investment Promotion Commission was established by the Nigerian Investment Promotion Act Chapter N117 Laws of the Federation of Nigeria 2004 to encourage, promote and coordinate foreign investments in the Nigerian economy. To monitor foreign investment in the country, NIPC requires that foreign-owned companies register with it²⁶.
- v. Federal Ministry of Interior: Formerly referred to as the Federal Ministry of Internal Affairs, the ministry is responsible for the issuance of business permit, which is necessary for the commencement of trading and other conditions.
- vi. National Agency for Food and Drug Administration and Control (NAFDAC): The National Agency for Food and Drug Administration and Control (NAFDAC) was established by Decree No. 15 of 1993 as amended by Decree No. 19 of 1999 and now the National Agency for Food and Drug Administration and Control Act Cap N1 Laws of the Federation of Nigeria (LFN) 2004 to regulate and control the manufacture, importation, exportation, distribution, advertisement, sale and use of Food, Drugs, Cosmetics, Medical Devices,

²⁴ <https://www.firs.gov.ng>

²⁵ <https://www.cbn.gov.ng/out/2014/lsd/bofia.pdf>

²⁶ <https://nipc.gov.ng/wp-content/uploads/2019/06/NIPC-Business-Registration-Form-I.pdf>

Packaged Water, Chemicals and Detergents (collectively known as regulated products). The Agency was officially established in October 1992²⁷. All imported foods and other consumables must be duly registered with NAFDAC. The registration process with NAFDAC is in two stages:

- Application for approval to bring in samples (import license), which applies to goods manufactured outside Nigeria. The agency grants import permits to enable importers to bring samples of their products. Documents required for clearing and taking delivery of samples must be obtained from the manufacturer and other appropriate bodies in the country of origin.
- Application for full registration of samples (NAFDAC registration).

Note: For the general requirements for the registration on either of the stages of the permit, check the footnote²⁸.

- vii. Standard Organization of Nigeria (SON): This is the apex standardization body in Nigeria, responsible for the maintenance of a standard of products consumables in the country whether locally manufactured or imported into the country. Manufacturers whose products meet the required standard, set by the technical experts at SON are permitted to affix a special certification mark showing that such an item is one of those falling under the Nigerian Industrial Standards (NIS) (Sections 12, 13, and 14 SON Act 2004, SON in Brief 14). This is called the Certification Mark or the “Nigerian Mark of Quality”. The significance of this mark is to convey to the consumer an assurance that the goods bearing the mark have been tested and certified by the organization to have complied with the relevant NIS and that they may therefore be purchased with reasonable assurance of quality (SON in Brief: 3-4). To ensure that standard goods are consumed in Nigeria, the SON devised a conformity assessment program (SONCAP) for imported goods²⁹, which can be applied online³⁰. The port and border administrative charges of SON differ by consignment³¹. There are also procedures guiding the importation and

²⁷ <https://www.nafdac.gov.ng/about-nafdac/nafdac-organisation/>

²⁸ https://www.nafdac.gov.ng/wp-content/uploads/Files/Resources/Guidelines/R_and_R_Guidelines/IIMPORTS/Guidelines-for-the-Registration-of-Imported-Food.pdf

²⁹ https://son.gov.ng/soncap_service

³⁰ <https://soncap.son.gov.ng/>

³¹ <https://son.gov.ng/wp-content/uploads/2018/02/Doc-4-Ports-and-Borders-Fees-schedule-DEC-2017-ver-1.0-1.pdf>

clearance of SON-regulated products³².

- viii. Federal Competition and Consumer Protection Commission (FCCPC)³³: FCCPC is an agency under the Federal Ministry of Industry, Trade, and Investment (FMITI). It is the foremost regulatory agency of the Federal Government, statutorily empowered to provide speedy redress to consumer complaints. The agency works in collaboration with SON, NAFDAC, NCC, CBN, NERC, etc., to enforce the standards and regulations set by these bodies. FCCPC has laboratories and also uses third-party laboratories to carry out routine laboratory tests of the quality of products in the market. Results from these tests are compared with the requirements of the Nigerian Industrial Standards or other relevant international standards to check for conformity. Any product that does not conform is regarded as substandard and removed from the market.
- ix. Nigeria Agricultural Quarantine Service (NAQS): NAQS is a regulatory agency under the Federal Ministry of Agriculture and Rural Development, created for the harmonization of Plants, Veterinary and Aquatic resources (fisheries) Quarantine in Nigeria to promote and regulate sanitary (animal and fisheries health) and phytosanitary. The agency enforces and ensures compliance with laws, regulations, and schedules of inspection as well as import permits, sanitary and Phytosanitary certificates for the importation of plants³⁴, animals³⁵, and aquatic³⁶ resources. The agency has different requirements for the importation of plant, animal, and aquatic products.
- x. Nigeria Customs Service (NCS): One of the functions of Customs is the collection and accounting of import or excise duties, taxes, and other levies, among others³⁷. The NCS is also one of the actors involved in the importation and clearance of goods in Nigeria. Its core responsibilities are to ensure the smooth processing of importation among others³⁸.
- xi. Nigerian Ports Authority (NPA): The Nigerian Ports Authority (NPA) is a Federal Government Agency that governs and operates the Ports in Nigeria. They provide port

³² <https://son.gov.ng/wp-content/uploads/2018/02/FINAL-word-DRAFT-PROCEDURES-FOR-IMPORTATION-CLEARANCE-OF-SON-REGULATED-PRODUCTS-ver-2.0.pdf>

³³ <https://www.fccpc.gov.ng/faqs/>

³⁴ <https://naqstest.com.ng/plant-import-requirements/>

³⁵ <https://naqstest.com.ng/animal-import-requirements/>

³⁶ <https://naqstest.com.ng/aquatic-import-requirements/>

³⁷ https://customs.gov.ng/?page_id=3101#:~:text=The%20functions%20of%20the%20Nigeria,Security%20functions

³⁸ https://customs.gov.ng/?page_id=3149

infrastructure to enable the free flow of imported goods³⁹.

- xii. Central Bank of Nigeria (CBN): Before 1986, importers of non-oil commodities were required to obtain licenses from the Federal Ministry of Commerce before participating in the foreign exchange market. However, through the liberalization of the foreign exchange market, this has been fine-tuned, as the apex bank in Nigeria sells foreign exchange to Bureau-de-Change Operators (BDCs) who in turn sell end-users. The liberalization allows the operations of private BDCs and authorized dealer BDCs in the market⁴⁰. This institution has a 41-Item list of imported goods not valid for forex in the Nigerian foreign exchange market⁴¹, of which fertilizers and maize have been recently included.
- xiii. Other actors include terminal operators, shipping companies or agents, etc.

Organizations Active in the Importation of Agri-Food, Agricultural, and Agro-Allied Products and Services into Nigeria

There are several registered companies actively involved in the importation and distribution of imported agricultural products in Nigeria but the most recognized are the superstores located in several locations in the country. Shoprite, Spar, Grand Square, and Grocery Bazaar, among others, are some of the markets involved in this service.

Guidelines for Importing Food, Agricultural and Agro-Allied Commodities

Nigeria employs different measures for importing various items, to generate revenue and also protect local industries. More recently the aims of national policies have been targeted towards the improvement of local agricultural production in the country, boosting the green economy, and tackle food security. As a consequence, the Nigerian government banned the importation of the following food and agricultural products (see import prohibition list of the Nigeria Customs Service)⁴²:

1. Live or dead birds, as well as frozen poultry
2. Pork and beef
3. Eggs, excluding hatching eggs
4. Refined vegetable oils and fats, excluding refined linseed, castor, and olive oils

³⁹ <https://nigerianports.gov.ng/ports/>

⁴⁰ <https://www.cbn.gov.ng/IntOps/>

⁴¹ <https://www.cbn.gov.ng/out/2015/ted/ted.fem.fpc.gen.01.011.pdf>

⁴² https://customs.gov.ng/?page_id=3075

5. Cane or beet sugar and chemically pure sucrose in retail packs
6. Cocoa butter, powder, and cakes
7. Spaghetti and noodles
8. Fruit juice in retail packs
9. Water, non-alcoholic beverages (except energy or health drinks), beer, and stout
10. Tomato paste or concentrate

Given the above, food and other agricultural goods requires adequate inspection and sometimes certification from government authorities. Asides from banning some products, the country also imposed high tariffs on some products, to encourage the competitiveness of the domestic industries. The import duty, VAT, levy, and excise duty of all products can be found [here](#)⁴³.

The type of commodity determines the kind of duties, either specific or ad valorem, payable in Naira upon entry. Import tariffs are non-preferential and apply alike to all countries that are not among the Economic Community of West African States (ECOWAS). To prevent dumping, a special duty may be imposed on some suspected dumped or unfairly subsidized imported goods. Also, all imported goods must be insured by a local insurance company⁴⁴.

Required Import Documents

The following trade documents are required for clearance of goods imported into Nigeria, depending on the type of goods:

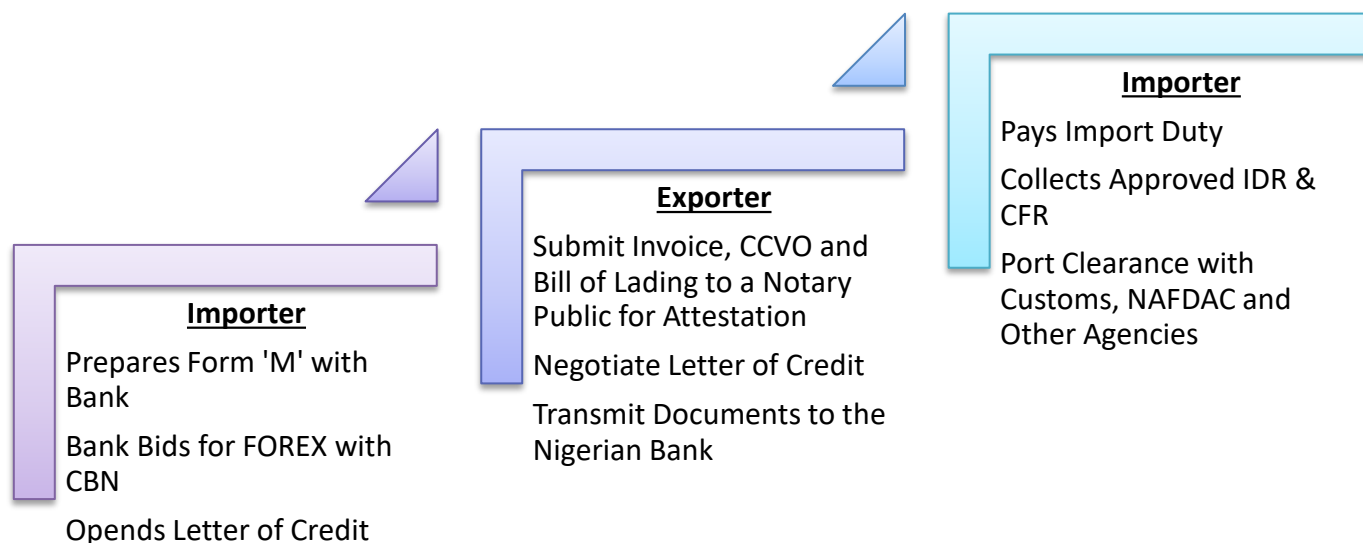
1. Bill of Lading
2. Cargo Release Order
3. Combined Certificate of Value and Origin (CCVO)
4. Commercial invoice
5. Exit Gate
6. E-Form M (valid for foreign exchange)
7. Manufacturer's certificate of production or SONCAP
8. Packing list
9. Payment receipt of customs fees and duties
10. Pre-Arrival Assessment Report (PAAR)

⁴³ <https://trade.gov.ng/tariff/search.do>

⁴⁴ <https://www.waystocap.com/blog/nigerian-import-regulations/#:~:text=Importing%20goods%20to%20Nigeria%20requires,air%2C%20land%2C%20or%20sea.>

11. Single Goods Declaration (SGD)
12. Terminal handling receipts
13. Product Certificate
14. SOLAS certificate

Flow Chart: Import Documentation Procedures



Source: *Global Agricultural Information Network*⁴⁵

Required Labeling

Before the submission of shipping manifests or airway bills to the Nigeria Customs Service, Import Duty Report (IDR) numbers must be quoted on them⁴⁶. All products being imported into Nigeria must have the following information on them:

1. Name of product
2. Country of origin
3. Specifications
4. Date of manufacture
5. Batch number
6. Standards to which they are produced

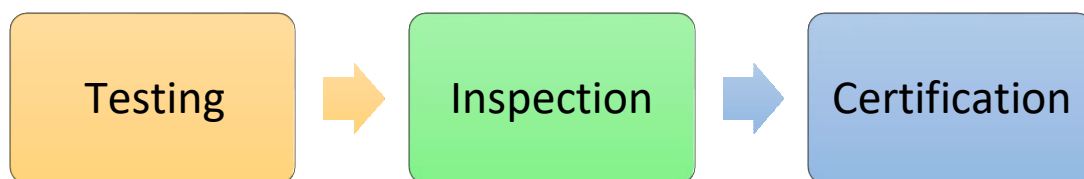
⁴⁵ http://agriexchange.apeda.gov.in/IR_Standards/Import_Regulation/FoodandAgriculturalImportRegulationsandStandardsCertificationLagosNigeria12132013.pdf

⁴⁶ <https://pmi4gms.com/Regulation/20140227024208916.pdf>

7. Expiration date
8. Active ingredients

Standardization of imported products

The standardization of imported goods in Nigeria involves the following process:



The responsibilities for regulating and monitoring food safety standards and practices in Nigeria devolve on the following government (GON) organizations and agencies:

1. Ministries: Federal Ministry of Health, Federal Ministry of Agriculture & Water Resources and Federal Ministry of Commerce
2. Departments: Federal Department of Fisheries and Federal Department of Livestock
3. Agencies: National Agency for Food and Drug Administration and Control (NAFDAC), Standards Organization of Nigeria (SON), and Nigeria Agricultural Plant Quarantine Services (NAQS), and Consumer Protection Council

The Standard Organization of Nigeria (SON) and the National Agency for Food and Drug Administration and Control (NAFDAC) are the primary government agencies that regulate the standards of product in Nigeria. Before the registration and certification of any product, the standards set by both agencies must be met.

While SON ensures that products, measurements, processes, materials, and promotion are of standards, NAFDAC regulates and control the importation, exportation, production, advertisement, distribution, sale, and use of food, drugs, and other related items by conducting tests to ensure compliance with the standards specifications of the NAFDAC council. Under the provisions of the Government of Nigeria (GON) laws and the associated guidelines, no food item may be imported, manufactured, advertised, sold, or distributed in Nigeria unless NAFDAC registers it.

For imported goods, the Standard Organization of Nigeria Conformity Assessment Program (SONCAP) is required, to check if goods pre-shipment conforms with the Nigerian Industrial Standards (NIS). In the same vein, the Laboratory Service Directorate of NAFDAC analyzes the quality and conformity to

requirements of these goods.

It is important to note that Nigeria considers standards developed by other organizations, as the Standard Organization of Nigeria accepts ISO, British Standards PD, IES, DIN, etc. Goods certified by the SON and NAFDAC receive the NIS Mark of Quality and NAFDAC registration number, respectively.

Importation Efficiency of Agricultural Product and Services through Sea Port, Airport and Road Transport System in Nigeria

There are eight modes of transport for imported goods into Nigeria: maritime, rail, road, air, mail, multimodal, inland waterways, and other transport. However, the most utilized mode is maritime, which accounted for about 92.18 percent of the movement of imported goods into Nigeria, as of the third quarter of 2020.

The table below shows the percentage share of total imports for trade by mode of transport as of the third quarter of 2020:

Table 1: Trade by mode of transport and percentage share of import

MODE OF TRANSPORT	% SHARE OF TOTAL IMPORTS
Maritime	92.18
Rail	0.00
Road	0.62
Air	7.20
Mail	0.00
Multimodal	0.00
Inland Waterways	0.00
Other Transport	0.00
Total	100

Source: National Bureau of Statistics

With regards to trade by the port of operation, the table below outlines the percentage share of imports of the top ten ports in Nigeria:

Table 2: Trade by the port of operation and percentage share of import

PORTS	% SHARE OF TOTAL IMPORTS
Apapa Port	46.42
Tin Can Island	18.84
Port Harcourt (3)	10.56
Tin Can Bonded Warehouse	6.98
Murtala Muhammed Cargo	4.73
Port Harcourt (1)	2.73
Abuja Airport	1.57
Kano Airport	1.50
Kirikiri Lighter Terminal CMD	1.38
Ogun State	1.08

Source: National Bureau of Statistics

From the table above, Nigeria's two major ports are Apapa and Tin Can ports, which are responsible for processing the bulk of trading activities in the country. These ports are located in the commercial city of the country – Lagos and most agricultural products are transported into the country via these ports.

Financial and Time Implications

According to the World Bank Group, the time and cost for border compliance and documentary compliance as outlined in the table below.

Table 3: Financial and time implications of import procedure in Nigeria

Import Procedure	Time (Hours)	Cost (Euros)
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1. Border Compliance	242	888
2. Documentary Compliance	120	465
Total	362	1,353

Source: World Bank Group

Table 4: Financial and time implications of border compliance in Nigeria

Components of Border Compliance	Time (Hours)	Cost (Euros)
1. Clearance and inspections required by customs authorities	148	330
2. Clearance and inspections required by agencies other than customs	24	124
3. Port or Border handling	105.7	434

Source: World Bank Group

Note⁴⁷:

- i. The time and cost for border compliance include time and cost for obtaining, preparing, and submitting documents during port or border handling, customs clearance, and inspection procedures.
- ii. The time and cost for documentary compliance include the time and cost for obtaining documents, preparing documents, processing documents, presenting documents, and submitting documents.
- iii. The data in the above table was reported in United States Dollars (USD). It was converted into Euros, using 1 USD to 0.82 Euro.
- iv. The fees are determined by the value of the shipment, which is often containerized. It is important to note that while the time is calculated in hours, the cost is exclusive of insurance cost and informal payments for which no receipt is issued.

⁴⁷ <https://www.doingbusiness.org/en/methodology/trading-across-borders>

Constraints, Inefficiencies, and Degree of Alignment with World Trade Organization (WTO) and ECOWAS Trade Liberalization Scheme

Trade liberalization implies the removal or reduction of restrictions to the free movement or exchange of goods between and among countries. This involves eliminating or reducing surcharges and duties, which are tariff barriers, as well as quotas and licensing rules, which are non-tariff barriers.

Nigeria became a member of the WTO on 1 January 1995 and ratified the WTO Trade Facilitation Agreement on 20 January 2017 and the amended WTO Agreement on Trade-Related Aspects of Intellectual Property Rights 1994 (TRIPS) Agreement on 16 January 2017. In line with the trade liberalization, Nigeria used non-tariff measures such as quantitative import restrictions and government licenses to restrict imports.

Regarding the EU's Economic Partnership Agreement which involves the gradual opening of the country's market access to the EU markets, with the EU opening up of its markets in a similar gesture. In breakdown, Nigeria would be required to open 60% of its markets in the first five years and another 25% in the following five years. In other words, it would liberalize over 80% of its markets to the EU within the first 10 years of the agreement coming into force⁴⁸. However, Nigeria has been resistant to signing the trade agreement with the European Union, as the government believes that domestic industries cannot compete with the more efficient and highly technologically driven industries in Europe⁴⁹.

The ECOWAS Trade Liberalization Scheme (ETLS) is a tool aimed at the operationalization of a Free Trade Area (FTA), by ensuring the free movement of products without payment of customs duties and taxes equivalent on importation into ECOWAS member countries. To achieve economic integration among the member states, the need to establish a common external tariff arises, hence the ECOWAS Common External Tariff (CET) was adopted on October 25, 2013.

The ECOWAS CET proposes to liberalize trade in line with WTO guidelines by ensuring that tariff charges within ECOWAS countries match, thus strengthening its common market. Out of the fifteen ECOWAS member countries, ten countries, including Nigeria have adopted CET. Besides from the CET,

⁴⁸ <https://www.tralac.org/images/docs/10279/nigeria-and-eu-economic-partnership-agreement-social-action-briefing-august-2016.pdf>

⁴⁹ <https://edition.cnn.com/2018/04/06/africa/nigeria-free-trade-west-africa-eu/index.html>

national complementary measures, such as Import Tax Adjustment (IAT) and Supplementary Protection Tax (SPT).

IAT may be imposed where the most favored nation (MFN) duty applies by a member state is higher than the duty specified under ECOWAS CET. The minimum IAT applicable is the difference between the duty applied by the member state originally and the duty set by the ECOWAS CET and it would be applied for a maximum of five years from January 1, 2015.

SPT may be imposed when the volume of imported product entering into the customs territory of a member country equals or exceeds 25% of the average import for the preceding three years of which data can be found.

ECOWAS Common External Tariff (CET)

The CET allows member countries to employ restrictive trade policies on agricultural products, hence resulting in the closure of land borders with Niger and the Benin Republic by the Nigerian Government, to control the smuggling of agricultural goods.

Nigeria's tariffs are determined by the ECOWAS Common External Tariff (CET) Book of 2015 to 2019, which has five (5) bands;

Table 5: ECOWAS Common External Tariff

Category	Type of Goods	Duty Rate (%)
0	Basic Social Goods	0
1	Basic Goods, Raw Goods, Capital Goods	5
2	Inputs and Semi-Finished Goods	10
3	Finished Goods	20
4	Specific Goods for Economic Development	35

Note: These rates are exclusive of levies, excise, and VAT. Nevertheless, the effective rate should not exceed 70%.

Netherlands Export Promotion Interventions and Support Available for Nigerian Importers

The Center for the Promotion of Imports (known in Dutch as *Centrum tot Bevordering van de Import uit ontwikkelingslanden*) from developing countries (internationally known by its Dutch acronym CBI), an agency of the Ministry of Foreign Affairs of the Netherlands, was established in 1971. CBI is an Agency of the Netherlands Ministry of Foreign Affairs and part of the development cooperation effort

of the foreign relations of the Netherlands⁵⁰.

CBI contributes to the economic development of developing countries by strengthening the competitiveness of companies and connecting them to the markets of the European Union and EFTA. It also offers a variety of market information tools to keep exporters and Business Support Organizations (BSOs) in developing countries abreast of the latest development in the EU market⁵¹.

CBI provides services for the following:

1. Exporters
2. Business Support Organizations (BSOs) in developing countries
3. Importers / Outsourcers

Dutch Export Subsidies and Application: Procedures and Guidelines

The Netherlands Enterprise Agency is a government agency, operating under the auspices of the Ministry of Economic Affairs and Climate Policy, which activities are commissioned by the various Dutch ministries and the European Union. The agency facilitates entrepreneurship, improves collaborations, strengthens positions, and helps realize national and international ambitions with funding, networking, know-how, and compliance with laws and regulations⁵². There are two initiatives established by the Netherlands Enterprise Agency: the Dutch Trade and Investment Fund and the Dutch Good Growth Fund.

The Dutch Trade and Investment Fund (DTIF) is an initiative of the Netherlands Enterprise Agency, established in 2016 to replace the Facility Emerging Markets (FOM) and Finance for International Business (FIB) financing instruments. DTIF provides loans, guarantees, and export financing for Dutch entrepreneurs wanting to do business in foreign markets, and it is available for all countries except the developing countries and emerging markets.

Procedures for Applying for the Dutch Trade and Investment Fund (DTIF)

1. Use the online international finance tool to complete an online form to find out within 3 minutes whether you meet the criteria⁵³.

⁵⁰ https://en.wikipedia.org/wiki/Center_for_the_Promotion_of_Imports

⁵¹ <https://www.cbi.eu/>

⁵² <https://english.rvo.nl/about-us>

⁵³ <https://regelhulpenvoorbedrijven.nl/internationalfinancing/>

2. Read the conditions to see whether you meet the criteria and how to apply⁵⁴. To qualify for the DTIF Investment facility, your company and project will have to meet several conditions:
 - You have a solid business plan and can show that you are in a position to repay the funding.
 - Your company is established in the Netherlands, and you conduct substantial activities in this country. This means that your Dutch operations generate enough revenue and profits through activities in the Netherlands for a co-financier to provide funding.
 - Preferably, you have a co-financier and ideally contribute at least 20% yourself.
 - The market is wholly or partially unable to facilitate your financing application and you require additional funding.
 - Your activities are not featured on the FMO exclusion list.
 - You will implement the project following the OESO guidelines for international corporate social responsibility (IMVO) for multinational companies.
3. Do the quick scan – tell your plans and a DTIF consultant will contact you⁵⁵.
4. Contact Atradius Dutch State Business – contact fund administrator Atradius directly for assistance⁵⁶.

For Dutch entrepreneurs interested in emerging markets or developing countries, the Dutch government provides loans, participation, guarantees, export credit insurance, and export finance (with a repayment obligation) through the Dutch Good Growth Fund (DGGF). DGGF is available for the countries in the table below:

Table 6: List of Countries for the Dutch Good Growth Fund

REGIONS	COUNTRIES
Sub-Saharan Africa	Angola, Benin, Burkina Faso, Burundi, Chad, Democratic Republic of Congo, Djibouti, Eritrea, Ethiopia, Gambia, Ghana, Guinea, Ivory Coast, Cape Verde, Kenya, Liberia, Madagascar,

⁵⁴ <https://english.rvo.nl/subsidies-programmes/dutch-trade-and-investment-fund-dtif/investments/conditions-and-application>

⁵⁵

<https://english.rvo.nl/sites/default/files/2017/10/Quickscan%20Dutch%20Trade%20and%20Investment%20Fund%202017.pdf>

⁵⁶ <https://atradiusdutchstatebusiness.nl/en/>

	Malawi, Mali, Mozambique, Niger, Nigeria, Uganda, Rwanda, Sao Tome and Principe, Senegal, Sierra Leone, Somalia, South-Africa, South Sudan, Sudan, Tanzania, Togo, Zambia, Zimbabwe
The Middle East and North Africa	Algeria, Egypt, Iraq, Jordan, Lebanon, Libya, Morocco, Palestinian Territories, Tunisia, Yemen
Asia	Afghanistan, Armenia, Bangladesh, Bhutan, Cambodia, Georgia, India, Indonesia, Laos, Mongolia, Myanmar, Nepal, Pakistan, Philippines, Sri Lanka, Vietnam
Europe	Kosovo, Moldova
Central America	Guatemala, Haiti, Nicaragua
South America	Bolivia, Colombia, Peru, Suriname

Source: *The Netherlands Enterprise Agency*⁵⁷

Procedures for Applying for the Dutch Good Growth Fund (DGGF)

1. Use the online subsidy tool to fill an online form to find out within 3 minutes whether you meet the criteria⁵⁸.
2. Do the quick scan to tell your plans and a DGGF consultant will contact you⁵⁹.
3. Contact Atradius Dutch State Business as fund administrator for the export part, so that they can help you further⁶⁰.

⁵⁷ <https://english.dggf.nl/country-list>

⁵⁸ <https://regelhulpenvoorbedrijven.nl/internationalfinancing/>

⁵⁹ <https://english.dggf.nl/who-can-apply/dutch-sme-exporting/quickscan>

⁶⁰ <https://english.dggf.nl/contact>

CHAPTER THREE: Comparative Analysis of Nigerian Import and Export Systems with South Africa, Netherlands, Kenya, Ghana, and Cote d'Ivoire

In this section, the import and export systems of five countries will be analyzed, in line with agricultural products.

Import Systems

Nigeria

Refer to chapter 3.

South Africa

Just like Nigeria, South Africa has a complex import procedure. The South African Customs, a division of the South African Revenue Service (SARS), requires importers to register and obtain a SARS importer code. The revenue service uses a Single Administrative Document (SAD) to facilitate customs clearance for importers. To obtain the SAD, the following documents are required;

- One negotiable and two non-negotiable copies of the Bill of Lading.
- A Declaration of Origin Form, DA59, is to be used in cases where a rate of duty lower than the general rate is claimed as well as for goods subject to antidumping or countervailing duty.
- Four copies and one original Commercial Invoice. Invoices from suppliers are not accepted as satisfying the requirements of the customs regulations unless they meet certain requirements of the SARS⁶¹.
- One copy of the insurance certificate (for sea freight)
- Three copies of the Packing List. Data contained in this document should agree with that in other documents.

After registering as an importer with the SARS, one can apply for an import permit from the International Trade Administration Commission (ITAC), which ensures that imported goods comply with the country's safety, quality, environmental, and health requirements. They must also comply with the provisions of international agreements.

For the entry of commercial samples, advertising materials, and professional equipment, South Africa applies the ATA (Temporary Admission) Carnet system. Goods should be adequately marked for

⁶¹ <https://www.sars.gov.za/AllDocs/OpsDocs/Manuals/SC-CF-04%20-%20Completion%20of%20declarations%20-%20External%20Manual.pdf>

identification purposes to facilitate their passage through customs. South Africa is a member of the ATA Convention. Goods with an ATA Carnet are exempt from duty fees and VAT.

In terms of import tariffs, South Africa applies Most Favored Nation (MFN) rates to imports from the rest of the world, as well as preferential rates applied to products originating from trade partners with which it has negotiated trade agreements. South Africa has an Economic Partnership Agreement (EPA) with the European Union. Tariff rates are part of the Southern African Customs Union arrangement (SACU)⁶².

South Africa has a well-developed regulatory standards regime that oversees the labeling and marking requirements. The South African Bureau of Standards (SABS), which is an agency of the Department of Trade and Industry and its accredited divisions and agents, is the national standards, homologation, and accreditation authority, responsible for the issuing of Letters of Authority (LOAs) - the control documentation on the importation of several items where certain standards must be met. Imports into South Africa must comply with the specifications for a given product or the relevant application. If an imported product does not bear a quality or standards specification marking, the importer will finally be liable for the quality of the product. Established importers will therefore want to divest themselves of this liability by ensuring the product under discussion complies with the pertinent specifications and bears the relevant standards marking.

The Department of Agriculture, Forestry, and Fisheries (DAFF) requires and issues sanitary-phytosanitary certificates for the importation of poultry, beef, pork (including lard), hides and skins, animal hair, and bristles, and honey products. Fish and fish products also require import permits.

Financial and Time Implications (South Africa)

Table 7: Financial and time implications of import procedure in South Africa

Import Procedure	Time (Hours)	Cost (Euros)
1. Border Compliance	87	557
2. Documentary Compliance	36	60
Total	123	617

Source: World Bank Group

Netherlands

To engage in the importation of goods into the Netherlands, there is a need to register with the

⁶² <https://www.sars.gov.za/ClientSegments/Customs-Excise/Pages/Tariff.aspx>

Netherlands Chamber of Commerce (KvK) and the Dutch Tax and Customs Administration. A Value-added tax (VAT) is charged on the sale of goods and services within the Netherlands. Unlike a customs duty, which is the same for all EU member countries, VAT is established by the tax authorities of each member country and differs for each country. At each stage of the manufacturing and distribution chain, the seller adds the appropriate amount of VAT (tax on the amount of value that the seller added to the product, plus the amount of VAT passed on to the seller by the supplier) to the sales price. The tax is always quoted separately on the invoice. The firm periodically subtracts the VAT paid on purchases of goods and services from the VAT which is collected on sales and remits the balance to the Government. This process repeats itself at each stage until the product is sold to the final consumer, who bears the full burden of the tax. Below is a summary of the Dutch VAT rates:

- Zero percent rate applies to exports
- Six percent rate applies to necessities such as food, medicines, and transportation
- Twenty-one percent is the general or standard rate and applies to most goods

VAT is levied at the same rate for imports into the Netherlands as for domestic products or transactions⁶³. The basis on which VAT is charged on imports is the C.I.F. value at the port of entry, plus any duty, excise taxes, levies, or other charges (excluding the VAT) collected by Dutch Customs at the time of importation. This total represents the transaction value of the import when it clears customs. Dutch importers are liable for payment of customs duties, VAT, and any other charges at the time of clearing the goods through customs.

Temporary imports that will be re-exported are not subject to the VAT. An importer may have to post a temporary bond for customs duties and taxes, but this is canceled when the goods are taken out of the country. The European Union aims to harmonize VAT rates among the 28 EU member nations. The EU has adopted guidelines for converging VAT rates over an extended transitional period, such as seeking to establish a minimum VAT rate for most products, lifting border tax controls, and defining which products will be allowed an exempted or zero VAT rate. Each country retains collection and enforcement authority for the VAT.

Imports of certain commodities, including numerous foodstuffs, are subject to special regulations and must be labeled to show manufacturer, composition, content (in metric units), and country of

⁶³ https://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/business/vat/vat_in_the_netherlands/calculating_vat/reverse-charging_vat

origin.

Shipments to the Netherlands require one copy of the bill of lading (or air waybill) and the commercial invoice for customs clearance. There are no consular requirements, but certificates of origin may be required.

The Netherlands observes around 2,000 Dutch national standards, 6,000 EU standards, and 9,000 international standards. As a member of the EU, the Netherlands applies the EU's product standards and certification approval processes. Before any regulated products can be sold in the Netherlands, the CE mark must be placed on them. The Dutch accreditation body is the *Raad voor Accreditatie (RvA)*. RvA's primary task is to accredit and renew accreditations of all Dutch conformity- assessment bodies (laboratories, inspection bodies, certification bodies, and verification bodies)⁶⁴.

Financial and Time Implications (Netherlands)

Table 8: Financial and time implications of import procedure in the Netherlands

Import Procedure	Time (Hours)	Cost (Euros)
1. Border Compliance	0	0
2. Documentary Compliance	1	0
Total	1	0

Source: World Bank Group

Kenya

To import any commodity into Kenya, an importer will have to enlist the services of a clearing agent who will process the import documentation through Kenya Customs electronically on the Simba 2005 system and also clear the goods. An import declaration fee (IDF) of 2.25% of the CIF Value subject to a minimum of 5,000.00 Kenyan Shillings is payable. Customs will assess duty payable depending on the value of the items and the duty rate applicable.

Before shipping and obtain an import mark, it is essential to ensure compliance with Kenyan import standards in the country of origin. A customs agent is required to do the importation procedures electronically with Kenyan Customs.

The following documents are required for the importation of goods into Kenya⁶⁵:

⁶⁴ <https://www.rva.nl/en/accredited-organisations/all-accredited-bodies>

⁶⁵ <https://www.kra.go.ke/en/business/companies-partnerships/companies-partnerships-pin-taxes/company-partnership-imports-exemptions>

- A Certificate of Conformity (CoC) from the Pre-Shipment Verification of Conformity (PVoC) agent for regulated products
- An Import Standardization Mark (ISM)
- Valid Commercial Invoice from the exporting firm
- Valid pro forma invoices from the exporting firm.
- Bill of Lading (sea cargo)/Airway Bill (air cargo)
- Certificate of origin
- Freight invoice for sea cargo
- Permit/License for restricted goods
- Personal or Taxpayer Identification Number (PIN certificate)
- Exemption letter (in case goods are exempted)
- Purchase Orders/Contracts
- Packing List
- Letter of Credit (if available)

An import permit is required for certain health-related, environmental, and safety products. Importing animals, plants and seeds is subject to quarantine regulations. Also, some pets require an import license.

Concerning standards, a Kenyan Standard is a document established by consensus and approved by the Kenya Bureau of Standards (KEBS) that provides, for common and repeated use, rules, guidelines, or characteristics for products and services and related processes or production methods, aimed at the achievement of the optimum degree of order in a given context. KEBS is the government regulatory body under Kenya's Ministry of Trade mandated to prepare standards relating to products, measurements, materials, processes, etc., and promote these at national, regional, and international levels.

Kenya applies tariffs based on the international harmonized system (HS) of product classification and applies duties and tariffs of the East African Community (EAC) Common External Tariff. In general, Customs duty is levied at rates between 0% and 100%, with an average rate of 25%. Imports into Kenya are subject to a standard VAT rate of 16%, levied on the sum of the CIF value, duty, and other

applicable taxes. Tariff rates can be estimated by visiting Kenya Revenue Authority.

Kenya applies a comparative standard to all products or services. Kenya standards are classified into six categories: glossaries or definitions of terminology; dimensional standards; performance standards; standard methods of the test; codes of practice; and measurement standards. These standards are developed by technical committees whose membership includes representatives of various interest groups such as producers, consumers, technologists, research organizations, and testing organizations, in both the private and public sectors.

Some of the departments include the Food and Agriculture Department which is responsible for the development of standards covering food technologies, food safety, fertilizers, agricultural produce, livestock and livestock products, poultry and poultry products, etc.

Special labeling is required for certain goods including condensed milk, vegetables, and butter. Manufacturers are required to indicate the date of manufacture and expiry on the labels of consumable products.

Financial and Time Implications (Kenya)

Table 9: Financial and time implications of import procedure in Kenya

Import Procedure	Time (Hours)	Cost (Euros)
1. Border Compliance	194	686
2. Documentary Compliance	60	95
Total	254	781

Source: World Bank Group

Ghana

Ghana operates under the Customs Valuation Code (CVC), the value assessment method of the World Trade Organization (WTO). Ghana also has a Destination Inspection Scheme, which means that imports are inspected at the port of clearance in Ghana rather than before export. In September 2015, the Ghana Revenue Authority took over all destination inspection processes at Ghana's ports⁶⁶.

The following documents are required for goods entering Ghana:

- Bill of lading;
- Certificate of origin;
- Commercial invoice;

⁶⁶ <https://gra.gov.gh/>

- Customs Packing list;
- Insurance bond;
- Import declaration; and
- Technical standard/health certificate

In Ghana, clearance and shipping of goods are processed through a single-window portal called GC-Net. Aside from a few items that are exempt from the payment of customs duty, all imports are subject to import duty plus VAT. VAT is calculated on the duty-inclusive value of the goods at rates contained in the HS manual. The tariff system, which has been simplified and harmonized with the Economic Community of West African States (ECOWAS) trade liberalization program, has only four ad valorem import duties: 0 percent, 5 percent, 10 percent, and 20 percent. The standard rate of duty is 20 percent. The zero-rate duty continues to apply to agricultural and industrial machinery.

Ghana has issued its standards for most products under the auspices of the Ghana Standards Authority (GSA), the testing authority, which subscribes to accepted international practices for the testing of imports for purity and efficiency. The GSA determines standards for all products; authority for enforcing standards for food, drugs, cosmetics, and other health items lies with the Ghana Food and Drugs Authority. For compliance inspection of imported goods, the following are the labeling requirements as specified in the Ghana Standards Authority General Labelling Rules, 1992 (L.I.1541):

- Name of product
- List of ingredients
- Date of manufacture and expiry date/Best before
- Storage conditions
- Net content
- Name and address of the manufacturer
- Country of Origin
- Batch/Lot number
- Where marks or labels are stamped, they shall be in indelible ink and legible.

The Customs Division of the Ghana Revenue Authority is responsible for the collection of import duty, import VAT, import excise, and other taxes, levies, and fees.

Table 10: Financial and time implications of import procedure in Ghana

Import Procedure	Time (Hours)	Cost (Euros)
1. Border Compliance	80	456
2. Documentary Compliance	36	390
Total	116	846

Source: World Bank Group

Côte d'Ivoire

Côte d'Ivoire belongs to the West African Economic and Monetary Union (UEMOA), with other countries like Benin, Burkina Faso, Guinea Bissau, Mali, Niger, Senegal, and Togo. Third countries to the UEMOA pay duties and taxes defined according to the Common External Tariff (CET) of the UEMOA. An import declaration must be filed with the National Single Window for Foreign Trade⁶⁷. The following are required for imported goods in Côte d'Ivoire:

- Commercial Invoice: Two copies of the freight invoices in French are required. No specific form is required, but all invoices must contain the names of the exporter and consignee, number and types of packages, marks and numbers on the packages, net and gross weights, CIF value, terms of sale, and a thorough description of the merchandise. To speed the release of the imported goods from customs, the importer will usually need a signed duplicate invoice, which should be sent via air courier and arrive in Côte d'Ivoire before the arrival of the merchandise
- Two certified copies of the Certificate of Origin
- Packing List
- Bill of Lading (or air waybill)
- Pro-Forma Invoice: Persons wishing to import goods are required to attach six copies of this invoice to the application for an import license and/or the intent to import. A Pro-forma invoice may also be required when presenting an application to Ivoirian authorities to ship bonded goods through the country
- Webb Fontaine Inspection Certificate, issued by the inspecting Webb Fontaine Ruling Center delivered to the importer in Abidjan

⁶⁷ <https://guce.gouv.ci/?lang=en>

For imports above CFA 478,000, the importer must establish an anticipated import declaration (DAI) in the computerized system of customs clearance⁶⁸.

Financial and Time Implications (Côte d'Ivoire)

Table 11: Financial and time implications of import procedure in Côte d'Ivoire

Import Procedure	Time (Hours)	Cost (Euros)
1. Border Compliance	125	376
2. Documentary Compliance	89	220
Total	214	596

Source: *World Bank Group*

Main Imports and Trading Partners

Table 12: Main Imports and Trading Partners of Nigeria, South Africa, Netherlands, Kenya, Ghana, and Côte d'Ivoire

Countries	Main Imports	Top Trading Partners
Nigeria	Refined petroleum, wheat, non-fillet frozen fish, rubber tires, and raw sugar	Spain, Netherlands, China, India, South Africa
South Africa	Machinery, mineral products, vehicles and aircraft vessels, chemicals, equipment components, iron, and steel products	China, Germany, United States, India, Saudi Arabia, Japan
Netherlands	Fuel, machinery, food and live animals, pharmaceuticals, and electronics	Germany, Belgium, China, United Kingdom, United States
Kenya	Machinery and transportation equipment, petroleum products, motor vehicles, food, iron and steel, resins, and plastics	India, China, UAE, South Africa, Saudi Arabia, United States, and Japan

⁶⁸ <http://www.douanes.ci/>

Ghana	Industrial supplies, capital, and consumer goods, and Foodstuffs	China, United States, Belgium, United Kingdom, and France
Cote d'Ivoire	Fuel, food, machinery and equipment, motor vehicles, and consumer goods	China, Nigeria, France, USA, India, Turkey, and the Netherlands

Source: *Trading Economics and NBS*

CHAPTER FOUR: Conclusions and Recommendations

Conclusion

The importation of goods into Nigeria involves several actors, documentations, and loads of other processes, resulting in a cumbersome process. According to the Maritime Anti-Corruption Network (MACN) and United Nations Development Programme (UNDP), it can take more than 140 official signatures to get a cargo cleared by local authorities in Nigeria seaports. The long documentation and unnecessary bureaucratic process at the ports lead to unnecessary delays and it is one of the factors why Nigeria is ranked as low as 179 out of 190 countries, in the trading across borders and 131 in the overall ease of doing business ratings.

Apart from been cumbersome, the process is also primitive, as most custom checks are still manual and a multiplicity of product inspection. This not only slows down the movement of goods and swift turnover but also increases the cost of doing business.

However, the Nigerian government policies are supportive of foreign investors, and it will be sustained since Nigeria requires foreign investment to accelerate growth and development. In the same vein, the demands of imported goods by Nigerians increase steadily, not only because of individuals' tastes but also because the present level of supply by the local manufacturers is less than the demand. Therefore, imported products, especially food will be required to complement the shortage.

With regards to the comparative analysis, it is evident that the import and export systems are generally technical, takes more time, and involves high cost, when compared to the Netherlands (Europe). Also, tariffs differ from country to country, within the same continents, depending on the trade agreements and policies put in place to boost the economy.

Recommendations

Government to Government

The Nigerian government needs to overhaul the clearance process, to ensure the effectiveness and efficiency of the ports. The government also needs to implement and enforce the provision of port-related offenses ACT 61, to reduce the multiplicity of inspection by agencies, thereby reducing time and cost. There should also be the availability of data on fees involved in different stages on each website of the actors/ agencies. The Government of Nigeria should also restructure the markets, to encourage partnership between local producers and importers of agricultural and agro-allied

products.

Both the Dutch and Nigerian Governments can also organize an annual fair where exporters and importers from both countries meet, interact, share ideas and explore various opportunities. They can also organize public relations campaigns, via social media, events, outreach programs, and other media, targeting top companies in the agricultural and agro-allied products industry.

The Dutch government can employ international cooperation and multilateral mechanisms policies with Nigeria. To further encourage trade relations with Nigeria, the Dutch Government can also assist the country to integrate into global value chains through targeted reforms and investments. Trade agreements should also be initiated, whilst advising the Nigerian Government on technical details and supporting the implementation of commitments made through these agreements.

[Businesses to Businesses](#)

Before importation into the country, a thorough strategic analysis will assist in examining the environment and speculating unforeseen issues. Therefore, the utilization of SWOT analysis, PESTEL analysis, Porter's Five Forces Framework, scenario planning, and other business analysis is paramount.

To expand into the Nigerian market, the Dutch government needs to gain the trust of local business partners and prospective customers to thrive. This can be done by sending executives to build personal relationships with international business partners and hiring local distribution partners or independent, third-party intermediaries to represent their products or services overseas. In the light of this, the Dutch Government can partner with top distributors of agricultural products, like supermarkets, stores, and retail outlets.

Partnership with local digital influencers can also boost patronage nationwide, and it is cost-effective and time.

[Knowledge to Knowledge](#)

Although the National Bureau of Statistics provides information on all international trade involving Nigeria but more information on each country's statistics with specific items value and volume imported should also be considered. Also, Knowledge transfer through cooperative research, alliances, research mobility, and virtual institutes can be initiated between the Dutch and Nigerian Trade Institutions.

Research and Development strategies can also be employed by both governments to enhance the trade institutions.

Annex 1: Table of Agricultural Products subject to the Single Exit Duty (DUS) in Cote d'Ivoire

NTS TEC ECOWAS	Designation Species	DUS rate
0801.31.00.00	Cashew nuts in the shell,	20 FCFA/KN
0802.70.00.00	Cola nuts (Cola spp.), Fresh or dried	14 FCFA/KN
0901.11.11.00	Unroasted, non-decaffeinated cherry Arabica	5% CIF reference price
0901.11.12.00	Arabica extra prima, prima, superior, not roasted, not decaffeinated	5% CIF reference Price
0901.11.13.00	Arabica current, borderline, under imitates, not roasted, not decaffeinated	5% CIF reference Price
0901.11.19.00	Other unroasted, non-decaffeinated arabica	5% CIF reference price
0901.11.21.00	Robusta in cherries, unroasted, non-Decaffeinated	5% CIF reference Price
0901.11.22.00	Robusta extra prima, prima, superior excellence grade zero, not roasted, not decaffeinated	5% CIF reference price
0901.11.23.00	Robusta extra prima, current excellence, limit, sub-limit grade four, not roasted, not decaffeinated	5% CIF reference price
0901.11.24.00	Robusta current extra prima, limit, sub-limit grade two not roasted, not decaffeinated	5% CIF reference Price
0901.11.25.10	Robusta extra prima, prima, superior, grade one, not roasted, not decaffeinated	5% CIF reference price
0901.11.25.20	Robusta extra prima, prima, superior, grade two, not roasted, not decaffeinated	5% CIF reference Price
0901.11.25.90	Robusta extra prima, prima, superior, grade three, not roasted, not decaffeinated	5% CIF reference price
0901.11.26.10	Robusta current, limit, sub-limit, grade one, not roasted, not decaffeinated	5% CIF reference Price
0901.11.26.20	Robusta current, limit, sub-limit, grade three, not roasted, not decaffeinated	5% CIF reference Price
0901.11.26.30	Robusta current, limit, sub-limit, grade four, not roasted, not decaffeinated	5% CIF reference price
0901.11.26.90	Other common robusta, limits, sub-limits, not roasted, not decaffeinated	5% CIF reference Price
0901.11.27.00	Unroasted, non-decaffeinated, broken green robusta	5% CIF reference Price
0901.11.28.00	Robusta black beans unroasted, non-Decaffeinated	5% CIF reference Price
0901.11.29.00	Other unroasted, non-decaffeinated robusta	5% CIF reference Price
0901.11.31.00	Arabusta in cherries, unroasted, non-decaffeinated	5% CIF reference price

NTS TEC ECOWAS	Designation Species	DUS rate
0901.11.32.00	Arabusta extra prima, prima, superior, not roasted, not decaffeinated	5% CIF reference price
0901.11.33.00	Arabusta current, borderline, sub-limit, not roasted, not decaffeinated	5% CIF reference price
0901.11.34.00	Other unroasted, non-decaffeinated arabusta,	5% CIF reference price
0901.11.41.00	Liberica in cherries, unroasted, not Decaffeinated	5% CIF reference price
0901.11.42.00	Liberica extra prima, prima, superior, not roasted, not decaffeinated	5% CIF reference price
0901.11.43.00	Current, borderline, sub-limit, non-roasted, non-decaffeinated liberica	5% CIF reference price
0901.11.44.00	Other unroasted, non-decaffeinated liberica	5% CIF reference price
0901.11.51.00	Other species of coffee in cherries, not roasted, not decaffeinated	5% CIF reference price
0901.11.52.00	Other species of extra prima, prima, superior, unroasted, non-decaffeinated coffee	5% CIF reference price
0901.11.53.00	Other types of common, borderline, sub-limit, unroasted, non-decaffeinated coffee	5% CIF reference price
0901.11.54.00	Other species of unroasted, non-decaffeinated coffee	5% CIF reference price
0901.12.10.00	Robusta unroasted, decaffeinated	5% CIF reference price
0901.12.20.00	Arabusta unroasted, decaffeinated	5% CIF reference price
0901.12.90.00	Other species of unroasted, decaffeinated coffee	5% CIF reference price
0901.21.10.00	Roasted coffee, not decaffeinated, not ground	5% CIF reference price
0901.21.20.00	Roasted coffee, not decaffeinated, ground	5% CIF reference price
0901.22.10.00	Roasted coffee, decaffeinated, unground	5% CIF reference price
0901.22.20.00	Roasted coffee, decaffeinated ground	5% CIF reference price
0901.90.00.00	Coffee husks and skins; coffee substitutes containing coffee in any proportion of the mixture	5% CIF reference price
1207.99.10.00	Shea seeds, whether or not broken	10 FRCS/KN
1801.00.11.00	Raw cocoa beans, superior quality	14.6% CIF reference price
1801.00.12.00	Raw cocoa beans, standard quality	14.6% CIF reference price

NTS TEC ECOWAS	Designation Species	DUS rate
1801.00.19.00	Raw cocoa beans other than high grade or standard	14.6% CIF reference price
1801.00.20.00	Cocoa beans and broken beans, roasted	14.6% CIF reference price
1801.00.30.00	Broken cocoa beans, raw	14.6% CIF reference price
1802.00.00.00	Hulls, skins (peels), and other cocoa waste	14.6% CIF reference price
1803.10.00.00	Cocoa paste, not defatted	14.6% CIF reference price
1803.20.00.00	Cocoa mass, completely or partially defatted	14.6% CIF reference price
1804.00.10.00	Cocoa fat and oil.	14.6% CIF reference price
1804.00.20.00	Natural cocoa butter	14.6% CIF reference price
1804.00.90.00	Cocoa butter (excluding natural butter) and deodorized cocoa	14.6% CIF reference price
1805.00.10.00	Cocoa powder, not containing added sugar or other sweetening matter, presented in immediate packings of a net content of 2 kg or less	14.6% CIF reference price
1805.00.90.00	Cocoa powder, not containing added sugar or other sweetening matter, not presented in immediate packings of a net content of 2 kg or less	14.6% CIF reference price
1806.10.00.00	Cocoa powder, containing added sugar or other sweetening matter	14.6% CIF reference price
1806.20.00.00	Other preparations in blocks or bars weighing more than 2kg, or in a liquid or pasty state ..., of a content exceeding 2kg	14.6% CIF reference price

Annex 2: List Dutch Companies Supporting Agro-trade with Africa

Companies	Products/Services	Websites
ABN AMRO	Trade financing	https://www.abnamro.com/#/en/home
Afriflora Sher Holland	Rose flower	https://afriflora.nl/
AgroFair	Tropical Fruits	https://www.agrofair.nl/
Anova Seafood	Seafood	https://www.anovaseafood.com/en/
Aqua-Spark	Aquaculture	https://www.aqua-spark.nl/
Bakker Barendrecht	Fruit and Vegetables	https://www.bakkerbarendrecht.nl/
Cargill	Agriculture, Animal Nutrition, Food & Beverage, Pharmaceuticals, Bioindustrial, Ocean Transportation, Beauty & Personal Care	https://www.cargill.nl/en/about-cargill
Centrum Hout	Wood Products	https://www.centrumhout.nl/
De Heus Animal Nutrition	Animal Nutrition	https://www.deheus.com/
Dümmen Orange	Tropical Plants, Perennials, Pot Plants, Flower Bulbs	https://emea.dummenorange.com/site/en
Dutch Flower Group	Flowers and Plants	https://dfg.nl/en/
East-West Seed	Tropical Vegetable Seeds	https://www.eastwestseed.com/
Eosta	Organic Fruits and Vegetables	https://www.eosta.com/en
Royal FrieslandCampina	Milk and Dairy	https://www.frieslandcampina.com/
Intersnack	Savory Snacks and Crunchy Popcorn	https://www.intersnack.nl/home.php?lang=en
Jacobs Douwe Egberts (JDE)	Coffee	https://www.jacobsdouweegberts.com/
Jaguar, The Fresh Company	Fruit	https://jaguarthefreshcompany.com/
Koppert Biological Systems	Crops, Fruit, Vegetables and Pest	https://www.koppert.nl/

	Control	
Mars	Confectionery	https://www.mars.com/
Nature's pride	Exotic Fruit	https://www.naturespride.eu/en
Nedspice	Spices, Herbs and Dehydrated Vegetables	https://www.nedspice.com/
Nestlé Nederland	Food, Baby Food, Pet Care, Coffee, Chocolate and Water	https://www.nestle.nl/
Refresco	Beverages	http://www.refresco.com/en/node/2
Riedel	Fruit Juice	https://www.riedel.nl/
Royal FloraHolland	Flowers	https://www.royalfloraholland.com/en
Royal Lemkes	Plants	https://royallemkes.nl/en/
Sucden Coffee – Nedcoffee	Coffee, Cocoa, and Sugar	https://www.sucden.com/en
The Greenery	Fruit and Vegetables	https://www.thegreenery.com/en
Trabucco & Bocca	Coffee	https://www.trabocca.com/
Van Oers United	Fruit and Vegetables	https://www.vanoersunited.com/
Wijma Kampen	Forestry	https://www.wijma.com/en