

COMPUTERISED CUSTOMS DUTY COLLECTION AND CONTROL SYSTEM

(A Case Study of Nigeria Customs Service)

BY

AGUOLU MAUREEN OBIAGELI

PGD/MCS/98/99/737

**A PROJECT SUBMITTED TO THE DEPARTMENT OF MATHS
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**DEPARTMENT OF MATHS/ COMPUTER
FEDERAL UNIVERSITY OF TECHNOLOGY - MINNA,
NIGER STATE**

SEPTEMBER, 2000

CERTIFICATION PAGE

This is to certify that this project has been read and approved as meeting the requirement of the School of Maths/Computer, Federal University of Technology, Minna.

L. N. EZEAKOR
PROJECT SUPERVISOR

DATE

DR. S. A. REJU
HEAD OF DEPARTMENT

DATE

EXTERNAL EXAMINER

DATE

DEDICATION

I dedicate this project to the entire management of the Nigeria Customs Service. The officers and men (past and present) under the present leadership of the Customs Comptroller-General; Alhaji A. A. Mustapha, who have in no small measure, through dedication and hardwork improved tremendously the Soci-economic role of the Nigeria Customs Service as the second source of the National revenue and social security apart from the oil industry.

The service has indeed showed sincere and continuous partnership in the rapid economic development pursued by this present democratic government of Nigeria.

ACKNOWLEDGEMENT

I want to acknowledge in a very special way the contributions of the Almighty God towards this my project. Where if not for his abundant mercy and Grace, this project would not have seen the light of the day.

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I am really proud of him for his noble ideas and guidelines, being my mentor to this project. I am really grateful to you, darling, for your fatherly care, patience and understanding with me to the end of this work.

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I love you all for your immeasurable contributions directly and indirectly.

AGUOLU MAUREEN OBIAGELI (MRS.)

ABSTRACT

The Nigeria Custom Service is a public organisation established for the purpose of controlling importation of goods and collection of import duties among other functions it performs. The duties collected constitute a big source of revenue for the Federal Government despite the fact that correct amount is not always declared. This problem is basically linked with manual operation of this task.

As a result of this, this research is centred on the computerisation of the duty collection so as to reduce fraudulent practises and allow for accountability.

The intended package to handle this operation is to be developed using a Database Management System (dBASE IV).

TABLE OF CONTENTS

Title Page	i
Certification	ii
Dedication	iii
Acknowledgement	iv
Abstract	vi
Table of Content	vii
Chapter One	
1.1 Introduction	1
1.2 Historical Background of Nigeria Customs	2
1.3 Organisational Chart of Nigeria Customs	6
1.4 Organisations and Administration of Nigeria Customs	7
1.5 Objectives of the Study	14
1.6 Organisation of the Study	14
1.7 Sources of Data	15
Chapter Two	
2.1 The Concept of Importation	17
2.2 Imports Procedures in Nigeria	18
2.3 Brief History of the Nigeria Customs Tariff	22
2.4 Nigeria Customs Valuation System	27
2.5 Methods for the Determination of Customs Value	29
2.6 Cost and Benefit Analysis	41

Chapter Three

3.1	Systems Analysis and Design	43
3.2	Analysis of the Existing System	43
3.3	Details of Existing Tariff	46
3.4	Basis of System Design	56
3.5	Input Specification	57
3.6	Output Specification	58
3.7	Design of Database Files	58

Chapter Four

4.1	Systems Implementation	63
4.2	Software Required	63
4.3	Hardware Configuration Required	64
4.4	Systems Testing	66
4.5	System Changeover and Conversion	67

Chapter Five

5.1	Documentation	69
5.2	Recommendation	71
5.3	Conclusion	72
	References	74
	Appendix I - Screen Design and Program Output	75
	Appendix II - Program Listing	87

CHAPTER ONE

1.1 INTRODUCTION

Computer is an electronic machine that is capable of accepting input, process the input and generate output. It has an additional facility of storing data as may be required. These facilities enable computers to be used for so many functions which include business, engineering, scientific, accounting and many other tasks.

In this modern days, computer as a machine is being used to aid information and communication. A good example of this is in the area of interned and E-mail services.

However, many organisations have embraced computer technology as an aid for effective and efficient management of their day to day activities. These organisations have observed some basic benefits of computerisation which include accuracy, speedy retrieval of information among other benefits of computer application.

From the foregoing analysis, it is observed that the Nigeria Customs Service can use computers to monitor their revenue. This is expected to be in the areas of data storage, speedy retrieval, accurate computation of duties etc. All these will help the organisation in eliminating fraud in the organisation.

It is as a result of this that this project is aimed at computerising the duties collection and control system of Nigeria Customs Service.

1.2 HISTORICAL BACKGROUND OF NIGERIA CUSTOMS

The Nigeria Customs Service was established about a century ago when the British Colonial Administration appointed Mr. T. A. Wall, in 1891, as Director - General of Customs for the collection of Inland Revenue in Niger Coast Protectorate. The name, Department of Customs and Excise emerged in 1922 when Mr. F. A. Clinch was appointed the first Comptroller of Customs and Excise, Federation of Nigeria.

Towards the end of 1945, the customs and excise preventive service was established under the leadership of one Mr. Nicol, a Briton. Thus the department of Customs and Excise became divided into two main divisions viz:- maritime and preventive. The former was charged with the responsibility of collecting customs excise duties and other related functions as the arrest and prosecution of smugglers.

In 1959, the affairs of the department were brought under the manager of a board- the Board of Customs and Excise, which was constituted under the provision of the Customs and excise, which was constituted under the provisions of the Prisons of the Customs and Excise Management Act (CEMA) No. 55 of 1958 by decree No. 7 of 1970, additional members were appointed to represent the other Ministries, (viz:- Economic Development and Reconstruction, Trade and Industries) to broaden the scope of the interests which should guide the boards decisions.

With the enactment of the above act, the chairman of the Board of Customs and Excise became the Chief Executive of the Department of Customs and Excise. Under this arrangement, Mr. E. P. C. Langdon, a Briton, was appointed the first Chairman,

Board of Customs and Excise, Federation of Nigeria in 1959. However, the Nigerianisation policy pursued by Federal Government of Nigeria after independence led to appointment in 1964 of the first Nigerian Chairman of Board of Customs and Excise in the persons of Mr. Ayodele Diyan.

By virtue of decree No. 41 of 28th August 1975, the post of Chairman was abolished and replaced with that of director and all powers hitherto conferred on the Chairman and Deputy Chairman of the Board were passed on the Director and his deputies. Alhaji S. A. Musa was therefore appointed the first Director of Customs and Excise.

On 1st April, 1977, the first major re- organisation of the department of customs and excise took place - the two parallel services - Preventive and Technical - were united into one integrated professional body. The unification structured the department into five main directorates, Viz:

1. Customs and Excise Revenue Directorate;
2. Customs and Excise Investigation Directorate;
3. Customs and Excise enforcement Directorate;
4. Customs and Excise Inspection Directorate;
5. Customs and Excise Economic Relations Research and Planning Directorate;

Each directorate was headed by Deputy Director. The overall head was still Director, Department of Customs and Excise, Federal Republic of Nigeria and Chairman, Board of Customs and Excise. In addition, there were four divisions whose headship were drawn from the pool. These were Administrative Secretary, Legal

Adviser, Controller of Finance and Accounts Chief Internal Auditor. The first director under this arrangement was Oyebode Oyeleye.

The year 1985 witnessed yet another major structural change in the department as the Department of Customs and Excise was removed from the Ministry of Finance and transferred to the Federal Ministry of Internal Affairs, by the Customs, Immigration and Prisons Service Decree No. 14 of 11th January, 1986. This was sequel to government acceptance of some of the recommendation of the study group on customs and smuggling, headed by Alhaji Yahaya Gusau. The decree also established the Customs, Immigration and Prisons Service Board (CIPB) to replace the Board of Customs and Excise.

The C. I. P. B. took over the functions of the Federal Public Service Commission with regard to appointment, promotion and disciplinary control over staff of the department of customs and excise.

The Minister, Federal Ministry of Internal Affairs became the Chairman of the Customs, Immigration and Prisons Services Board while the directorate of Customs and Excise Board became an ordinary member of the C. I. P. B along with his counterparts in Immigration and Prisons Department. The first director of Customs and Excise under this arrangement was Alhaji Abubakar Musa.

The C. I. P. B. then embarked upon an extensive re-organisation programme for the three services in the ministry - Customs, Immigration and Prisons. The most significant structural change that gave birth to the present day customs and excise department took place on 16th February, 1988 with the regarding of the post of director of customs and excise from salary grade level 16 to grade level 17; the

number of deputy directors was increased from five to six and the post uplifted from grade level 16 to 17; the number of deputy directors was increased from five to six and the post uplifted from grade level 15 to 16; 18 posts of assistant director were created on salary grade level 15; and the functions of the department were decentralised through zonal commands to facilitate decision making process.

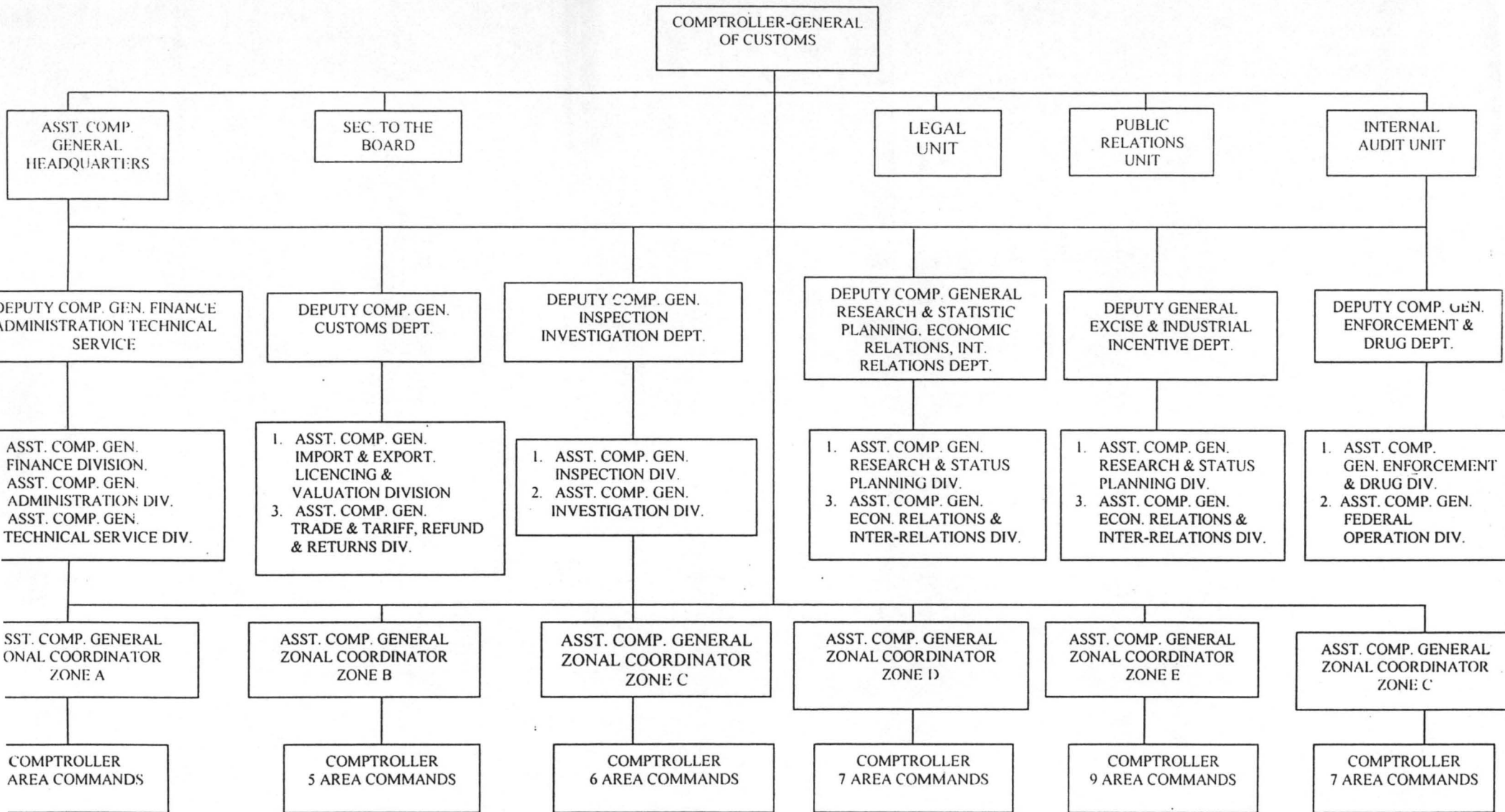
Officers in charge of the six zonal commands became known as zonal coordinators while those in charge of the States were known as Area Controllers. Dr. Bello Haliru Mohammed became the first director of Customs and excise under the present re-organisation system.

Another turning point came in the year 1992. With Decree No. 45 of 1992, With Decree No. 45 of 1992, the Federal Military Government established Board of Customs and Excise under the control of the Federal Ministry of Finance. The Decree made the Minister of Finance and the Chairman of the Board while the Director of Customs and Excise became the Deputy Chairman.

On 25th August 1993, the Federal Military Government by the Decree No. 77 of 1993, changed the Board of Customs and Excise to Nigeria Customs Service and the Head of Department to "The Comptroller-General of Customs" with Dr. Bello Haliru Mohammed as the first Comptroller-General of Customs.

In January, 1994, the Federal Military Government set up a probe panel under the Chairmanship of Major-General Paul Tarfa (Rtd.) to re-organise and re-structure the Nigeria Customs Service. Based on the interim report of the probe panel, the Comptroller-General and his Deputies were sent on compulsory leave while Brigadier-General S. O. G. Ango was appointed the Administrator of Nigeria Customs Service.

CUSTOMS AND EXCISE



1.4 ORGANISATIONS AND ADMINISTRATION OF NIGERIA CUSTOMS

The administration of Nigeria Customs Service is under the control of a Comptroller-General assisted by six deputy Comptroller-Generals who are in - charge of the following department:-

- * Customs
- * Excise and Industrial Incentive
- * Environment and Drugs
- * Investigation and Inspection
- * Economic Relations, Research and Planning
- * Finances, Administration and Technical Support Services.

The service is presently organised into Six administrative Zones namely Zones A - F:-

Forty-four Area Commands and two Customs Training Schools.

Forty-one Border Stations

The Headquarters of the service is located at Abuja, the new Capital of Federal Republic of Nigeria. The address is:-

- * The Nigeria Customs Service
3- 7, Abijan Street, Zones 3,
Wuse Abuja- Nigeria.

Telephones: 09 - 52334680

Telefax: 5234690

FUNCTIONS OF THE VARIOUS DEPARTMENTS

■ *Customs Department*

- i. Preparation of Projections of collectable revenue from customs duties and monitoring of its collection.
- ii. Proper control of importation and exportation of goods to ensure compliance with the import and export laws and regulations.
- iii. Approval of applications in respect to transit and transshipment; and temporary importations.
- iv. Valuation of goods
- v. Tariff classification and attending to trade enquiries.
- vi. Approval of bonded warehouse; licenses; wharves; refund of duties and
- vii. Translating Federal Government fiscal policy measures into guidelines for the general guidance of field officers as well as members of the business community.

■ *Excise and Industrial Incentives Development*

- i. General co- ordination of activities of all the excise areas in the country.
- ii. Collection and storage of information on excise revenue matters.
- iii. Processing and issuance of final approval for entry of premises for excise factories.
- iv. Determination of the value on which to base duties on excise products through the use of unit-cost analysis data provided by the excise traders.
- v. Enforcing excise laws and regulations.

- vi. Implementing industrial policy in conjunction with Export Promotion Council and EPZ Authority.
- vii. Issuance of excise license
- viii. Amendments of customs and excise laws, regulations, notices concerning the excise department and inspection reports.

■ ***Enforcement and Drugs Department***

- i. Co-ordinating all anti-smuggling activities including drug interdiction throughout the country.
- ii. Initiating policies in enforcement procedures based on other departmental books of institution e.g.
 - a) Enforcement of duties at the exit and entry points;
 - b) Clearance of passengers' and baggage duties
- iii. Conducting surveys for the establishment of new stations.
- iv. Collection and collation of returns on anti-smuggling operations.
- iv. Initiating actions for the provisions of operational equipments and resources such as:
 - a) Patrol equipments
 - b) Uniform material and accoutrements
 - c) Arms and ammunition
- vi. Liasoning with other law enforcement agencies for enforcement of relevant laws in cases arising from seizures for legal proceedings.

■ *Investigation and Inspection Department*

- i. General investigation of customs offences and crimes.
- ii. Inspection of customs and excise formations throughout the country to ensure that approved procedures are being applied.
- iii. Co-operation with other agencies in and outside Nigeria, including interpol on detection of Customs frauds.
- iv. Ensuring compliance with laid-down procedures and regulations at all customs stations.
- v. Collection of statistics on customs offences.
- vi. Maintenance of intelligence outfits for tracking down suspects.
- vii. Technical control and direction of inspection functions.
- viii. Collection of inspection reports; liaison, co-ordination and interaction with other law enforcement agencies.
- ix. Up-dating of service Codes and Books of instructions and other regulations.
- x. Inspection of parcel post depots throughout the country.

■ *Economic Relations, Research and Planning Department*

i. Research and Statistics Division:

- a. Researches into the internal organisation and operational modalities of the service.

- b. Responsible for the collection, processing, storage and management of the service records and information resources (data bank, library etc.)
 - c. Preparation of weekly, monthly and yearly reports of the activities of the service.
 - d. Initiates action on various seminars/ workshops/ conferences and also reviews and appraises reports on same.
- ii. Economic Relations Division:
- a. Deals with economic or trade matters between Nigeria and other countries.
 - b. Attends inter-ministerial meetings on ECOWAS trade liberalization scheme, African common market, copy right etc.
- iii. International Customs Branch:
- a. Co-ordinates all customs matters relating to Nigeria and other customs Administration worldwide.
 - b. Prepares briefs and processes passages and estacodes for officers attending various international conferences/seminars/workshops etc.
- iv. Planning Division:
- a. Prepares the service's annual revenue projection and part of the expenditure budget for the service.

- b. Participates in the three (3) international trade fairs in Kaduna, Enugu and Lagos.
- c. Deals with the sale and distribution of customs publications.
- d. Handles the development of the service libraries nationwide, and the preparation and updating of the curriculum for trainees and refresher courses at our training colleges.

■ *Finance, Administration and Technical Support Services Department*

- i. Standardization of policies and procedures of administration and finance of service.
- ii. Handling all personnel matters.
- iii. Planning and monitoring the budget and finances of the service.
- iv. Co-ordinating, planning and execution of the service programmes, in building, mechanical printing, communication, marine and the stores.
- v. Handles the management of the service computer unit.
- vi. Plans and executes training institutions.
- vii. Liaison with other training institutions.

The service has six Zonal Offices and forty-four (44) Area Commands which makes for easy administration and co-ordination.

They are as follows:-

Zone A:- Which is made up of Lagos area that encompasses the major customs sea ports, that is - Apapa and Tin can Island ports with headquarters at Harvey Road, Yaba Lagos.

It also includes Lagos industrial areas (excise), Murtala Mohammed Airport, Customs Training School and Seme Border station.

Zone B:- This has its headquarters at Kaduna and controls Kano Airport, Kastina and Jigawa state border stations.

Zone C:- The headquarters is at Bauchi and controls Borno, Yobe, Adamawa and Taraba States border stations. It has also plateau and Nassarawa States command areas as inland stations.

Zone D:- With its headquarters at Niger state, Minna and controls Sokoto, Kebbi, Kwara, and Niger States border stations. It also has its inland stations at Benue, and Kogi States F.C.T. is also included with this Zone

Zone E:- This also has its headquarters at Owerri, Imo state and it involves Akwa-Ibom, Cross River States border stations. It has also under its command Enugu, Anambra, Abia and Rivers States which has three (3) major sea ports at Onne, Port- Harcourt Area I Sea Ports and the Calabar Sea Port. It has the International Airport at Omagwa, Rivers State.

Zone F:- It has its headquarters at Ibadan. It is made up of Warri Sea Port, Osun and Oyo States border stations. It is also made up of Ogun State, Delta and Edo States area commands.

All these Zones are manned by officers within the rank of Assistant Comptroller-General and are referred to and known as the zonal co-ordinators.

All the forty-five area commands are headed by the Customs Comptroller known as the Customs Area Controller.

1.5 OBJECTIVES OF THE STUDY

1. To study the general operations of the Nigeria customs service.
2. To look into the administration of charging import duties and its collection.
3. To analyse the present procedures of duties collection and management system.
4. To monitor the duties collected for the purpose of accountability.
5. To design a computerised system for the sake of efficiency.
6. To document the new system for the purpose of user's reference.

1.6 ORGANISATION OF THE STUDY

This study is organised in five chapters with each chapter divided into varying number of sections to ease writing. Specifically, the details of each chapter are discussed in this section.

Chapter one is the introductory part. It introduces the organisation used as the case study (Nigeria Customs Service), the organisational chart and administration of the organisation.

Chapter two reviews the past literature on effective control of the organisation for purpose of bringing result. Chapter three deals with the analysis and design of the existing system in the organisation.

Chapter four discusses the system implementation and the recommended method of efficient implementation of the new system.

Finally, **Chapter five** is the concluding part which contains the documentation recommendation and conclusion of the study.

1.7 SOURCES OF DATA

There are several methods of or sources available for data gathering. They include observation, record searching, special purpose records, sampling, questionnaires, and interviewing.

For the purpose of this study, observation, record searching and interviewing will be concentrated on.

Observation:- This involves watching an operation for a period of time to see for oneself exactly what happens. The technique is particularly good for training bottlenecks checking facts that have already been noted and generally apply a "seeing eye to the job". It is used to directly observe the existing method of operation. It was used along with other methods.

Recording Searching:- The main purpose of a record search is to establish quantitative information - volumes, frequencies, trends etc. This method is used to study the existing record for the purpose of proper design. This involves studying of information required to be computerised, which includes customs tariff etc.

Interviewing:- This is a question and answer session involving the author of this work and the potential users. This method was used to have influence in the design of the new system.

CHAPTER TWO

2.1 THE CONCEPT OF THE IMPORTATION

Before the coming of the whites, trades between countries in Africa had been by barter method. For instance, traders in Nigeria going to Cameroon and up to East Africa like Kenya go with their palm oil, kolanuts in exchange for their precious elephant tusks and coral beads. With the arrival of the whites, the pattern of importation changed.

The importation changed rapidly when our colonial masters needed where to sell their finished goods. They carried our raw materials like timber, hides and skins, palm oil, cocoa, groundnut and so on and process them to final products and send them back to us in form of bi-lateral trade.

To ensure uniformity, the duty payment (tax), a simple tariff system was introduced by our colonial masters whereby goods were categorised. Some may pay according to value (ad valorem), some by weight and some made free of duty. Later, the more complicated Brussels Tariff Nomenclature (BTN) was introduced in 1965 to foster trade among countries. This was later changed again to Customs Co-operation Council Nomenclature (CCCN), which became the principal source of the country's trade with other countries and to earn foreign currency, hence the subsequent foreign currency exchange method with other countries of the global market.

It is pertinent to mention that before the discovery and exploration of oil, customs was the major source of foreign exchange, But now the second source of foreign exchange because of the discovery of oil.

ACTION PRIOR TO LODGEMENT OF BILL OF ENTRY (SGD)

Prior to the importation of goods the authorised customs agents or the shipping company sees to the proper importation of such goods. He makes declaration in form C.188A (provisional import Duty Declaration - PIDD). He attaches to this form the insurance certificate and form "M" and submits them to the authorised dealer for processing and onward transmission to the inspection Agent Overseas. The Inspection Agent carries out inspection and issues clean Reporting of Findings (CRF) and import duty Report (IDR).

At this juncture, it is very important to mention that IDR goods are effected through procedures discussed below.

2.2 IMPORTS PROCEDURES IN NIGERIA FOR IDR GOODS

For all imports and collection of import duties in Nigeria for Import Duty Report Goods (IDR), these procedures are to be applied unless where specified. These procedures state that:-

- * Modified form "M" shall be used for all imports into Nigeria and shall be sent to the Pre- shipment Inspection Agents.
- * That modified form "M" is obtainable from all the offices of the Inspection agents, Nigerian embassies, Local banks, Branches of Nigerian banks overseas and their correspondent banks.

- * The completed modified form "M" originating from abroad will be returned through the appropriate Pre- shipment Inspection Agent abroad to any of the designated bank of importer's choice in Nigeria.
- * Letters of credit or cash payment will be made mandatory for imports in Nigeria.
- * All contained and non-contained goods, irrespective of value, shall be subject to pre-shipment inspection.
- * Issuance of Clean Report of Finding (CRF) and Import Duty Report (IDR) shall be mandatory for all imports including accompanied personal effects.
- * All personal effects shall be subject to pre-shipment inspection, but will be imported under zero duty as certified by the pre-shipment inspection agents.
- * All imports into Nigeria must be accompanied with the relevant IDRS. Imports for which IDRS are not produced will be confiscated, the importer persecuted and the shipping lines/carriers will be liable to a fine not exceeding the value of the goods.
- * Pre-shipment Inspection Agents (PIAS) must forward a copy of the Import Duty Report (IDR) directly to the importer's local bank or the bank to which the form "M" was originally sent, another copy to the designated bank and a third copy to the Nigeria Customs Service.
- * It should be the duty of the importer's bank to which the form "M" was sent to issue a certified cheque in respect of the amount stated on the IDR to the customers who shall pay such cheque to any of the designated banks.

- * All imports would be assessed for duty at the average autonomous rate of exchange of the previous week as submitted to the agents by the Central Bank of Nigeria.
- * Payments for Customs Duties and CISS Administration charge shall be based on the Import Duty Report (IDR) without any amendment. However, the Nigeria Customs Service (NCS) may with the permission of the Minister of Finance assess additional duties if it is found that the duty on the IDR is not correct. In no circumstances must be duty assessed by the Nigeria Customs Service be less than what is on the IDR.
- * The issuance of the cheque by the customer's bank and the payment thereof into the designated bank must be done and charged before the original IDR and shipping documents are released to the importer.
- * Where country cheque are used for payment of customs duty, such cheque must be deposited with the Central Bank of Nigeria nearest to the importer and must be cleared before goods are released.
- * It must be stressed that all goods imported into Nigeria must be accomplished by IDR issued by the pre-shipment inspection Agents. The Nigeria Customs Service or any other body shall not issue IDRS, and must not release any good with IDR.
- * Shippers/carriers should ensure that cargoes/ containers carried by them are passed with a Hologram or mark issued by the pre-shipment Inspection Agents.

* Where the guide lines are satisfactorily implemented by importers, the Nigeria Customs Service must release the goods to such importers within 48 hours.

After the above mentioned modalities officers are still to perform their statutory roles prior to lodgement of Bill of Entry (SGD), which include- Boarding, Rummaging and Tallying of cargoes.

These terms will be explicated for clear understanding as it concerns this study.

Boarding- All ships arriving into Nigeria from overseas are boarded by the customs officers. After the ship has been cleared by the ports health of any disease by which way pratique (a kind of flag is raised for confirmation of disease - free) is granted.

The Customs officer gets into the ship with his note book (i.e. pier hand book) He meets the master of the ship who makes to him the declaration in the ships storage. He takes record and there after rummaging is carried out.

Rummaging- Rummaging and boarding are inter-related. Here, the rummaging officer goes further to search the ships stores to see if any prohibited items such as guns, drugs etc are hidden within. He collects the list of passenger in the ship to check against C. F. value. He calculates other charges and surcharges. Where this is correct the Bill of Entry is moved to the sheds.

It is here that the physical examination is done. The officers see to it with description of the goods tallied with the C. F. value and the duty percentage or the

quantity as determined by weight. Where there is additional payment, he raises under payment for the importers to pay before further processing of the consignment.

Tallying- This is done mostly by the port Authority staff and the importer or his representative, through in the presence of custom officers. The total quantity of goods in the ship must correspond with the quantity quoted in the manifest. Where there is an error, amendment by adding or deducting is made by the manifest branch of the customs.

2.3 BRIEF HISTORY OF NIGERIA CUSTOMS TARIFF

Before the emergence of the harmonised system tariff, colonial Nigeria operated the British simple system tariff known as - General ad Valorem Rate of Duty which covered very few commodities, because the volume of trade was small.

After independence in 1960, Nigeria became a member of the customs cooperation council and adopted the Brussels Tariff Nomenclature (BTN) with effect fro August 16th 1965. The Tariff was later change to customs cooperation council Nomenclature (CCCN) with additional creation of six schedules to cater for our local; needs

Nigeria commenced the use of Harmonised system in 1988, with the incorporated of the above six schedules after some amendments by virtue of Decree 1 of 1988.

The current Nigeria Customs and Excise Harmonised Tariff is structured into four parts as follows :-

- Part I** Customs Duty on good imported into or exported from Nigeria.
- Part II** General rules for the interpretation of harmonised system
- Part III** Excise Tariff
- Part IV** Citations, repeals and interpretation.

At this juncture, it is worthy to mention that goods entering into Nigeria are specified in four schedules Vide Customs and Excise consolidated Decree No. 1 of 1988 as follows:

- * **Schedules I-** These are goods that are liable to import duty. The goods that are involved are the "general goods" allowed by the law
- * **Schedules II-** This is made up of goods that are exempted from payment of import duty. It can include Police and Army equipment, diplomatic goods, rice, clothes and so on and must be approved by the Government via the Minister.
- * **Schedule III-** Goods which fall under import prohibition (trade goods) e.g. used tyres.
- * **Schedules IV-** Goods absolutely prohibited from being imported and includes arms, ammunition, used invoice (open invoice).

ACTIONS AT THE CENTRAL PROCESSING CENTER (CPC)

At the CPC, officers are to check the authenticity and validity of the documents produced together with the single goods declaration (SGD) or Bill of Entry

(B/E) form. Such documents include:-

- i. Duty processed completed form "M" with all the necessary information.
 - ii. Final Invoice/Combined Certificate of Value and Origin (CCVO) duty embossed with all the necessary information.
 - iii. Packing list.
 - iv. Bill lading/Airways bill/Waybill in case of Borer Stations.
 - v. Carrier/ships certificate.
 - vi. Insurance certificate.
 - vii. Laboratory tests certificate for chemicals, food, beverages, pharmaceutical, electrical appliances and other regulated products where applicable.
 - viii. Manufactures certificate which must state standards.
 - ix. Any other relevant document.
- b. Check to ensure that all mandatory information on SGD form are stated and duly signed and dated by the declarant.
 - c. Sign or initial the SGD if found correct.
 - d. Ensure that the tariff heading indicated corresponds with the description of the goods and that the rate of duties and taxes applied are correct.
 - e. Ensure that description, quantity goods weight, net weight, identification of the packages, type and numbers tally with the manifest and thereafter stake off the manifest.

- f. Ensure that correct duties, taxes and other related charges have been paid to designated banks before SGD forms are scheduled for examination and dispatched outdoor (wharf).
- g. Undeclared Cargo list (UCL) are to be prepared promptly by officer at the Manifest seat after 90 days in case of sea ports and 21 days for Airports, the Customs Areas Controllers are to follow up to ensure that over time cargoes transferred to Government Warehouse as and when due.
- h. Valuation officers are to check the value of the goods through their quadruplicate copy of SGD and witness examination where necessary.

AMENDMENT AND WITHDRAWALS

When manifest is submitted at the customs report seat, amendments could be made on the manifest in the following way:

- i. **ADDING-** This is a situation where the goods are landed in excess of the quantity manifested.
- ii. **DEDUCTING-** This is where the goods are landed short of the quantity manifested.
- iii. **BY CORRECTING-** Here goods are negligently described resulting in error or there is a change of destination, name, address, marks and numbers etc. or the quantity over under declared.

EXAMINATION AND RELEASE OF IMPORTED GOODS

The law governing examination of imported goods is contained in section 129 of customs and excise management Act (CEMA) No. 55 of 1958, which stipulates among other requirements that imported goods cannot be delivered to owner or their agents unless, proper examination of the goods is performed by proper officer of the Nigeria Customs Service.

On the examination day, the examining officer ensures that :-

- i. Correct duty has been paid
- ii. Goods are properly entered
- iii. Goods are not prohibited or restricted
- iv. Where goods are restricted, relevant permit/ licence are attached. When an officer is satisfied after a thorough examination, he authorises release by endorsing all the relevant sections of the Bill of Entry.

TERMINAL SHEDS/DEPOTS

Here the imported goods are packed in warehouse for checking by the officers. The examination of the goods must be thorough to determine the accuracy of quantity, tariff heading, value, number of packages, marks and numbers and origin.

The examination of goods shall be done jointly with relevant Destination Inspection Agent in the presence of the importer or his agent. Where the attention of a specialised agency, such as SON, NAFDAC or Plant Quarantine is required, all efforts should be made to ensure joint examination. Once the examination has been

carried out successfully, the examination record sheet shall be jointly signed on the spot by all those who participated in the joint examination.

In the event of any disagreement during examination or at any time, the conflict shall be resolved as follows:

- i. If it is in respect of value, the matter shall be referred to the customs valuation for resolution.
- ii. In the case of tariff classification, it shall be referred to Tariff Decision Committee (T.D.C) for resolution.

However, the goods should be released on payment of the assessed lower value with an indemnity or bond issued by a designated banks in respect of difference in Value.

2.4 NIGERIA CUSTOMS VALUATION SYSTEM

The Nigeria Customs Valuation Unit still applies to Brussels definition of value for valuation of goods for customs purposes, be it for collection of import duty excise duty or for sales of seized or overtime goods. The relevant law is contained in the Customs and excise Management Act No. 5 of 1959 section 42.

IMPORTATION

1. The value of any imported goods is the normal price, which in the opinion of Nigeria Customs Service Board, the good would fetch on sale in the open market at the time of importation. It should be emphasized that this price is not necessarily the price given by the importer.

2. In addition to the above, a buying commission as well as the charges up to the point of delivery of goods at the port of importation shall be included in the calculation of the normal price.
3. However, for vast majority of goods, the C.I.F. invoiced price is accepted since it is presumed that the goods would have been available to all and sundry importers buying under the same condition. Where, however, the goods are imported by an agent of a foreign supplier, any price given on the invoice to agent cannot, prima facie, be accepted as forming a satisfactory basis since an agent is not purchaser of the goods. Similarly in the case of goods imported by a sole concessionaire or by an associated house, it is necessary to be satisfied that the purchaser' price is an open market price and not a privileged price.

USE OF DATA BANK

In such cases as stated above it is necessary to determine the value through the checking of the declared value by reference to other prices being paid at the same time by other importer of similar goods or the price at which the goods similar to them have been offered freely for sale in Nigeria after importation, by reference to the Customs Data Bank.

4. EXCISE: In case of excisable goods, the value for duty is the value of manufactured goods computed by the Nigeria Customs Service from the unit cost analysis submitted by the manufacturer.

2.5 METHODS FOR THE DETERMINATION OF CUSTOMS VALUE

There are six different methods of determining the customs value of imported goods:

- i. the transaction value of imported goods,
- ii. the transaction value of identical goods,
- iii. the transaction value of similar goods,
- iv. the deductive method
- v. the computed value method and
- vi. the fall-back or "reasonable means" method.

Neither the importer nor the Customs administration is entitled to select the valuation method to be used. The order set out above is binding, that is, when valuing imported goods, the first method to be applied is that of the transaction value of the goods imported. Only if any reason or other, this method proves in applicable, can the second method be involved. If under that second method the goods still cannot be valued, the third one should be tried, then the fourth, until customs value can be determined.

The only exception to this rule is that the importer may request that the order in which the deductive method and the computed value are applied be reversed.

APPLICATION OF THE METHODS

I THE TRANSACTION VALUE METHOD OF THE IMPORTED GOODS

- a. The basis for valuation of goods for Customs purposes should, to the greatest extent possible, be the transaction value of the goods being valued. In the definition of transaction value at paragraph 4 above, the expression "Customs value of the imported goods" appears in all the articles of the agreement which set out value method. It should be noted that only goods are concerned. If something other than goods is imported, the agreement does not apply (e.g. hertzian waves, software imported by telephone, by telefax or by satellite).
- b. "Goods when sold" this expression in the definition, presupposes the existence of a sale prior to the valuation operation. In the absence of such a sale there is no transaction value, hence cannot be applied. This would be the case e.g. if the goods were imported on consignment or for hire.
- c. "For export to Nigeria" only transactions entailing the **actual transfer** of goods at international level may be used. It is sufficient for the sale to have taken place at the time of valuation. Consequently, the transaction value must be accepted without account being taken of the time lapsed between the conclusion of the contract of sale and the time of customs valuation. Nor should account be taken of fluctuations in the market which may have occurred after the date on which the contract was concluded.
- d. "Price actually paid or payable" is the real price which is actually **made** or to be made as a condition of sale of imported goods, by the buyer to the seller or

by the buyer to a third party to satisfy an obligation of the seller. If the goods are paid for prior to valuation, then that valuation will be based on the price paid. Where that is not the case, the price payable will be used. The payment need not necessarily take the form of a transfer of money. It could be made by way of letters of credit or negotiable instrument. An example of an indirect payment would be settlement by the buyer, whether in whole or part, of a debt owned by the seller. The flow of dividends or other payments from the buyer to the seller that do not relate to the imported goods are also excluded from the customs value. The price actually paid or payable may be as a result of a reduction (cash, trade and quantity discounts etc). Any price reduction obtained by the buyer will therefore be admissible when the custom value is determined. However, credits in respect of earlier transactions have to be included in the transaction value.

- e. Conditions for accepting value is found in paragraph (4) above.
- f. Related Persons.

At the centre of any valuation system it is the basic principle that, there exist a buyer and seller both driven by the desire to make a profit, their negotiations are founded on that principle. Where a relationship exists between the buyer and the seller (e.g. sole agents, sole distributors or sole concessionaires are considered related persons), it is possible that the invoice prices are influenced by that relationship. This does not generally mean, that the related parties are seeking to avoid paying duties, but that the prices are influenced by their common financial interest.

If the buyer and the seller are related, this does not in itself constitute sufficient grounds for regarding the transaction as unacceptable. In the case of the transaction value is deemed admissible, it constitutes the customs Value. To determine whether the transaction value can be accepted, the circumstances specific to the sale have to be examined.

If the information furnished by the importer or obtained from other sources gives reason to believe that the relationship influenced the price, the officer notifies his reasons to the importer and provides him with a reasonable opportunity to respond. If the importer so requests, the reasons will be sent to him in writing. However if the buyer and the seller are not related and if the other three conditions are met, the transaction value is the Customs Value.

g. **The Test Values:** The transaction value in a sale between related person shall be accepted whenever the importer demonstrates that such value closely approximates:-

- i. Transaction value in a sales to unrelated buyers of identical or similar goods for export to the same country of importation; or
- ii. Customs value established by the deductive method or the computer value method.

The above test value must not be used to establish substitute values.

h. **Compulsory Adjustments:** In determining the customs value under the provisions of paragraph 4 and a (1) above these shall be added to the price actually paid or payable for the imported goods:

- i. The following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods:
 - a. Commission and brokerage, except buying commissions.
 - b. The cost of containers which are treated as being one for custom purposes with the goods in question.
 - c. The cost of packing, whether for labour or materials,
- ii. The value of the following elements, supplied by the buyer free of charge or at a reduced cost, and known as "assist",
 - a. materials, components, parts and similar items incorporated in the imported goods;
 - b. tools, dies mould and similar items in production of the imported good;
 - c. materials consumed in the production of the imported;
 - d. engineering, development, artwork, design work and plans sketches undertaken else where than in Nigeria and necessary for the production of the imported goods.

After an assist has been found to exist, it has to be valued and the value charged against the imported goods.

- iii. Royalties and license fees related to the goods being valued, that the buyer must pay, either directly or indirectly, as a condition of sale of goods being valued, to the extent of such royalties and fees are not included in the price actually paid or payable.

A royalty of license fee is a payment to use a protected right. It may relate to intellectual property (copy right), individual property (patent) or commercial property (trade mark).

- iv. The value of any part of the proceeds of subsequent resale, disposal or use of the imported goods that accrue directly or indirectly to the seller.
- v. Commissions and brokerage are inclusive in the customs value, while that of the buying agents should not be added to the price actually paid or payable for those goods when determining the customs value.
- i. **Optional Adjustment:** The following should be included in the value for customs duty:
 - a. The cost of transport of the imported goods to the port or place of importation in Nigeria.
 - b. Loading, unloading and handling charges associated with the transport of imported goods to the port or place of importation in Nigeria.
 - c. the cost of insurance.

II TRANSACTION VALUE OF IDENTICAL GOODS

- i. Identical goods are goods which are the same in all respects, including physical characteristics, quantity and reputation. Minor differences in appearance would not preclude goods otherwise conforming to the definition from being regarded as identical. The following example may be regarded as "identical";

- * a red 1989 "Peugeot 405 DSR" car;
- * a blue 1989 Peugeot 405 SR car.

Goods are regarded as identical only if produced in the same country, if possible by the same person, as the goods being valued, they must have been imported and valued under the first valuation method and exported about the same time as the goods being valued.

- ii. The method can only be envisaged if the transaction value has been rejected for any reason or if none exists. It may indeed be impossible in some cases to find a transaction value for the imported goods, e.g.:
 - a. Where the sale took place between related persons and the relationship influenced the price;
 - b. Where the buyer and seller are not related but the price actually paid or payable call for adjustment and objective and quantifiable data are not available to effect the requisite increase;
 - c. Where the price is still subject to instructions or to conditions prohibiting the use of the price; Where the goods not subject to sale.

In all the above cases there is no transactional value; the first valuation method has to be rejected and therefore consideration be given to the identical value method.

- iii. Under this method the essential characteristics are :-

- a. The goods must be identical to the imported goods.
 - b. the country of production must be the same.
 - c. the date of exportation must be roughly the same.
 - d. the quantity of the goods and the commercial level of the sale must be the same (or an adjustment must be possible to take account of the difference in quantity or commercial level).
 - e. Identical goods must have been valued using the transaction value method.
- iv. If no prior transaction meets these conditions, there is no transaction value of identical goods and another valuation method must be applied, in accordance with the stipulated order of priority.
- v. If more than one transaction value of identical goods is found, the lowest of such value shall be used to determine the customs value of the imported goods.

III TRANSACTION VALUE OF SIMILAR GOODS

- a. The term "similar goods means goods which although not alike in all respect, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable. The quality of the goods, their reputation and the existence of a trade mark are among the factors to be considered in determine whether goods are similar.
- b. If it is not possible to value the imported good under the first two methods dealt with above. The "similar goods method has to be invoked.

- c. This third method is similar in all respect to the "**identical goods**" method, except as regards the nature of the goods, for comparison which in this case are "similar" and not "identical".

IV DEDUCTIVE METHOD

- i. If the imported goods cannot be valued under the first, second and third methods, recourse has to be made to the fourth method or to the fifth method (deductive method) if the importer so requests. This fourth method is based on the unit price at which the imported goods are sold in Nigeria; at the first commercial level after importation, to person not related to the seller.
- ii. Conditions for application deductive methods:
- a. The actual imported goods or identical or similar goods must be sold in Nigeria, otherwise this method cannot be applied.
 - b. The sale must be between unrelated persons.
 - c. The sale must take place at about the same time as the importation and, at all events, within 90 days of the importation.
 - d. The goods must be sold in Nigeria in the conditions as imported.
 - e. Where the last condition is not met, then if the importer so request, the customs value shall be based on the unit price at which the imported goods are sold after further processing. Here the value for processing the goods has to be deducted.
 - f. Where this method is to be applied reference should be made to the valuation branch.

VI COMPUTER VALUE METHOD

i. This valuation method consists of the following:-

- a. the cost or value of materials and fabrication or other processing employed in producing the imported goods.
- b. the amount of profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Nigeria.
- c. the cost or value of all other expenses necessary to reflect the chosen valuation option regarding whether or not delivery charges are to be included.

ii. Conditions of Application:-

- a. Since the computer value is based on the producer's cost price, it depends on elements available only in the country of production. Consequently, this method can only be applied if the producer is prepared to produce data on the cost of this production.
- b. Obviously the Nigeria Customs Service can not oblige a person not resident in Nigeria to furnish accounts or other documents for the purpose of determining a computed value. Moreover, even if the producer agrees to furnish the information, it may be impossible for the Nigeria Customs Service to check that information.

- c. Where this method is to be applied, reference is to be made to the valuation Branch.

iii. *Fall-back Value Method: ("Reasonable" Means)*

- i. The five valuation methods, (transaction value, identical goods, similar goods, deductive method and computed value) will generally provide a basis for determining the Customs Values. Nonetheless, there may be cases which do not fully meet the requirements of those methods. In such cases the imported goods have to be valued by using the fall-back method (Reasonable means)
- ii. "Reasonable" means:- The Customs Value shall be determined using reasonable means consistent with the principles and general provisions of the Agreement and of the basis of data available in Nigeria. Customs Value determined under the provisions of Article 7 should, to the greatest extent possible, be based on previously determined Custom Value, and the methods of valuation should be those laid down in Article 1 to 6 but applied with a reasonable flexibility. Where the Customs value cannot be determined by using the methods provided for, even in a flexible manner, as a last resort, the customs value may be determined using other reasonable methods, provided that such methods are not based on the following :-
 - a. The selling price in the country of importation of goods produced in such country;

- b. A system which provides for the acceptance for customs purposes of the higher of two alternative values;
- c. The price of goods in the domestic market of the country of exportation;
- d. The cost of production, other than computed values (valuation must be based on data available in Nigeria);
- e. The price of the goods sold for export to a country other than Nigeria (it is considered that a price made for one market should not influence the customs value in another market).
- f. Minimum customs values
- g. Arbitrary or fictitious values (the customs value must be established on the basis of criteria which are compatible with trade practices).

iv Examples of Reasonable Flexibility:

- a. In the case of identical or similar goods;
 - i. the agreement that these goods are exported or at about the same time as the goods being valued could be flexibly interpreted;
 - ii. the requirement that the country of production be the same as that of the goods being valued could be waived;
- b. In the case of the deductive value method;
 - i. the requirement that the goods shall have been sold in the condition as imported could be interpreted flexibly;
 - ii. the 90 days time limit could be administered flexibly.

2.6 COST/BENEFIT ANALYSIS

This will be discussed under two subheadings namely:

- * Cost analysis of the system
- * Benefit of the system

2.6.1 Cost Analysis of the System

The cost of the new system is as follows:

	N
i. Software Development & Implementation Equipments	200,000.00
* Computer	
1 No Pentium II 466 MH ₃	
64 KB RAM	
4.3 GB Hard Disk	
SVGA Colour Monitor	
3.5" Disk Drive	
CD-ROM Drive	
Windows 98 Keyboard	
Mouse & Mouse Pad	
Full Multimedia with modem	
Windows 98 Software Pre-installed	255,000.00
* Computer Printers	
1 No. Epson Printers (LQ 2170)	85,000.00
* Uninterrupted Power Supply	
1 No. APC Back-Up 650 VA	35,000.00
* Installation Cost (Software)	50,000.00
Total Cost	<u>625,000.00</u>

2.6.2 Benefits of the System

Specifically the Nigerian Customs Service would derive the following benefits from this newly designed system.

- i. Enhance the efficiency operation of the organisation in terms of duties collection and control.
- ii. Creation of speedy ways of responding to enquiry in order to provide ways of formulating policy.
- iii. Avoidance of regular problems such as loss of data, fraud, etc as it is currently being experienced.
- iv. Creation of speedy ways of generating reports from the system.
- v. Maintenance of data security
- vi. Allow for the possibility of carrying out major change in the design of the system as the need arises.

CHAPTER THREE

3.1 SYSTEM ANALYSIS AND DESIGN

System Analysis is the method of determining how best to use computers with resources to perform tasks which meet the information needs of an organisation. It involves the studying of the procedures in a system, and this enables the researcher to understand the operations of an existing system.

Systems design can also be said to be the transformation of the analysis and information collected into a design that will suit the original study.

This study requires both the analysis and design of the existing system of revenue collection and control in the Nigeria Customs Service.

However, all the required details as regards analysis design are covered in this chapter.

3.2 ANALYSIS OF THE EXISTING SYSTEM

The licenced Customs agent on behalf of the importer (owner of goods) passes a bill of entry (SGD). This bill of entry is made up of an attested invoices, bill of lading, certificate of value, certificate of country of origin, certificate of freight, insurance, packing list etc.

The duty collection is based on the "free on Board" (FOB) value of the goods, the cost of insurance and freight otherwise known as cost Insurance- Freight (CIF) value. If the goods are on ad valorem rate of duty, it is collected as such. By these, the percentage indicated in the tariff is collected.

There are other percentage charges on the duty collected, like the 1% surcharge, the 2% charge of (NAC) on vehicle, 5% VAT charges and others. Customs duties are also derived by, weight e.g. tobacco, cigarettes, salt, sugar, beef etc.

The bill of entry examiner and the cashier (accountant) are mostly involved in the duty collection. The cashier receives the bill of entry. He compares the amount on the bill of entry with the cheque issued by the importer. Where they correspond, he checks the authenticity of the cheque with the referred bank. Where this is confirmed, he issues the schedule of payment certificate to the importer and then gives official number to the bill of entry, with the unique character of the machine printed on the bill of entry to check against fraud. Where by the amount did not correspond, the bill of entry is rejected.

This same bill of entry passed to the bill of entry examiner. Here he checks to see that all the supporting documents to the bill of entry are attached (i.e. attested invoice bill of lading etc.). He rechecks the CIF value quoted on the Bill of Entry. He recalculates all the percentages against the CIF value. He calculates other charges and surcharges, where this is correct, the bill of entry is moved to sheds.

It is here that the physical examination is done. The officers see to it that the description of the goods tallied with the CIF value and the duty percentage or the quantity is determined by weight. Where there is additional payment, he raises under payment, for importer to pay before further processing of the consignment

DEFINITION OF TERMS

Bill of Entry (SGD)- This is a legal document having a declaration in writing made by an importer or exporter on a prescribed form and set out in details the description, quantity value, bill of lading, marks and number of the goods and his own assessment of the duty involved. The bill of entry is the manual term while SGD (Single Declaration of Goods) is the computerised term.

Under Payment- All goods imported are assessed either at the ad valorem percentage or by weight. Where such goods are not currently assessed or determined, the correct duty is assessed.

The difference between the correct assessment and the incorrect assessment is referred to as under payment. In most cases a penalty of six hundred naira (₦600.00) or one thousand two hundred naira (₦1,200.00) is levied to such underpayment.

FOB- This mean Free on Board. It is the value of the goods as quoted by the supplier. This involves the local price of transportation to the ship and other minor expenses on the goods before the goods set out for the consignee overseas.

* **Consignee:-** This means the importer of goods, the owner.

SHEDS- It is a warehouse approved by Nigeria Customs Service Board in which goods imported or exported are authorised to be stored pending the clearance of the goods when the correct (adequate) duty has been paid. There are also constructed sheds for heavy cargoes, that is goods that cannot enter the warehouse because of the size or that they are chemicals that are corrosive or inflammable.

3.3 DETAILS OF EXISTING TARIFF SYSTEM

In this section, the details of the existing tariff system is to be examined to know the different charges levied on different types of goods being imported to Nigeria and charged by the Nigeria Customs Service tariff system.

It is note worthy to mention here that the various goods imported into Nigeria are not generally charged but depends on the nature of the goods.

These goods as discussed below are of different sections and differ from one another and likewise the rate of tariffs charged on them

SECTIONS

1. Live animal and animal products.
2. Vegetable products.
3. Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.
4. Prepared food stuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes.

5. Mineral products.
6. Products of chemical and allied industries
7. Plastics and articles thereof; rubber and articles thereof.
8. Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk - worm gut)
9. Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wicker work.
10. Pulp of wood or of other products cellosic material; recovered (waste and scrap) paper or paper board; paper and paper board and articles thereof.
11. Textile and textile articles
12. Footwear, headgear, umbrellas, Sun Umbrellas, walking - stick, seat-sticks, whip, riding crops and part thereof; prepared feathers and articles made there with; artificial flowers; articles of human hair.
13. Articles of stone, plaster, cement, abestors, mica, or similar materials; ceramic products; glass and glassware.
14. Natural or cultural pearls, precious or semi-precious stones, precious metals clad with precious metal, and Articles thereof; Imitation jewellery; coin.
15. Base metals and articles of base metal

16. Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, televisions image and sound recorders and reproducers, and parts and accessories of such articles.
17. Vehicles, aircraft, vessels and associated transport equipment.
18. Optical photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; part and accessories thereof.
19. Arms and ammunition; parts and accessories thereof.
20. Miscellaneous manufactured articles
21. Works of art, collectors' pieces and antiques. Under this twenty one sections, five of these shall be examined for the purpose of this study.

SECTION I

LIVE ANIMALS AND ANIMAL PRODUCTS

DESCRIPTION	RATES OF DUTY
HORSES, ASSES, MULES AND HINNIES	
- Pure - bred breeding animals	25
- Other	20
- Assess, mules and hinnies	20
LIVE BOVINE ANIMALS	
- Pure - bred breeding animals	5
- Other	20
LIVE SWINE	
- Pure - bred breeding animals	10
- Other:	
- Weighing less than 50 kg	25
- Weighing 50 kg or more	25
LIVE SHEEP AND GOATS	
- Sheep:	
- Pure - bred breeding animals	20
- Other	20
- Goats	20
OTHER LIVE ANIMALS	
- Animals of a kind mainly use for human food :	
- Camels	25
- Other	25
- Other	25

SECTION TWO

VEGETABLE PRODUCTS

DESCRIPTION	RATES OF DUTY
- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; Chicory Plants and Roots Other than Roots of Heading;	
- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	40
- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes in growth or in flower; chicory plants and roots	40
OTHER LIVE PLANTS	
(including their roots), Cutting and Slips; Mushroom Spawn.	
- Unrooted cutting and slips	40
- Trees, shrubs and brushes, grafted or not, of kinds which bear edible fruit or nuts	
- Rhododendrons and azaleas, grafted or not	40
- Roses, grafted or not	40
- Other	40
CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BANQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OTHERWISE PREPARED:	
- Mosses and Lichens	65
- Fresh	65
- Other	65

SECTION THREE

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES.

DESCRIPTION	RATES OF DUTY
<p>FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHERE OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</p> <ul style="list-style-type: none"> - Fish - Liver oils and their fractions - Fats and oils and their fractions, of fish, other than liver oils - Fats and oils and their fractions, of marine mammals 	<p style="text-align: right;">25</p> <p style="text-align: right;">25</p> <p style="text-align: right;">25</p>
<p>GROUNDNUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</p> <ul style="list-style-type: none"> - Crude oil - Other: - Pulp up for retail sale in packing with a net content of 5 litres or less - Other 	<p style="text-align: right;">35</p> <p style="text-align: right;">35</p> <p style="text-align: right;">35</p>
<p>OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</p> <ul style="list-style-type: none"> - Virgin - Other : - Putting up for retail sale in packing with a net content of 5 litres or less - Other 	<p style="text-align: right;">20</p> <p style="text-align: right;">20</p> <p style="text-align: right;">20</p> <p style="text-align: right;">20</p>

SECTION THREE CONT'D

DESCRIPTION	RATES OF DUTY
<p>SUNFLOWER - SEED, SAFFLOWER OR COTTON-SEED OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:</p>	
<p>- Sunflower-seed, sunflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified</p>	
<p>- Crude oil</p>	
<p>- For soap manufacture</p>	35
<p>- Other:</p>	35
<p>- Put up for retail sale in packing with a net content of 5 litres or less</p>	
<p>- Other</p>	35
<p>COCONUT (COPRA), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified</p>	
<p>- Coconut (Copra) oil and its fractions</p>	
<p>- Crude oil</p>	35
<p>- Other</p>	35
<p>- Palm kernel or babassu oil and fractions thereof</p>	
<p>- Crude oil:</p>	
<p>- for soap manufacture</p>	35
<p>- Other</p>	35
<p>- Other</p>	35

SECTION 4

**PREPARED FOODSTUFFS; BEVERAGES, SPIRIT AND VINEGAR;
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

DESCRIPTION	RATES OF DUTY
SAUSAGES AND SIMILAR PRODUCTS OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS.	
- Of liver	40
- Other	40
OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD	
- Homogenised preparations	40
- Of liver of any animal	40
- Of poultry of heading No. 01.05	40
- Of Turkeys	40
- Of fowls of the species Gallus domestic	40
- Other	40
- Of swine	40
- Hams and cuts thereof	40
- Shoulders and cuts thereof	40
- Others including mixtures	40
- Of bone animals	40
- Others including preparations of blood of any animal.	40
Extracts and juices of meat, fish or crustaceans, mollusc or other aquatic invertebrates.	45
PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS	
- Fish, whole or in pieces, but not minced	45
- Salmon	45
- Herrings	45
- Sardines, Sardinella and Bristling or Sprats	45
- Sardines, in ¼ club cans of a height of 30 mm or less.	45
- Other	45
- Tunas, Skipjack and Bonito (Savda spp.)	45
- Mackerel	45
- Anchovies	45
- Other	45
- Other prepared or preserved fish	45
- Canar and Caviar substitutes.	45

SECTION 4 CONT'D.

DESCRIPTION	RATES OF DUTY
CRUSTACEANS, MOLLUSC AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED	
- Crab	40
- Shrimps and Prawns	40
- Lobster	40
- Other Crustaceans	40
- Other	40

SECTION 5

MINERAL PRODUCTS

DESCRIPTION	RATES OF DUTY
KAOLIN AND KAOLIN CLAYS, WHETHER OR NOT CALCINED OTHER CLAYS	
(Not including expanded clays of heading No. 68.06), and Alusite, Kyanite and Sillimanite, whether or not Calcined, Mullite; Chamotte or dinas earths.	
- Bentonite	
- Crude	10
- Processed	20
- Decolourising earth and Fuller's earth	15
- Fire clay	15
- Other clays	15
- Andalusite, Kyanite and Sillimanite	15
- Mullite	15
- Charmotte or duinas earths.	15
PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPER SULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENT, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS.	
- Cement Clinkers	10
- Portland cement	10
- White cement, whether or not artificially coloured	10
Other:	
- In bulk	15
- Other	10
- Aluminous cement	15
- Other hydraulic cements	15
	15
ASBESTOS	
MICA, INCLUDING SPLITTING: MICA WASTE	
- Crude mica and mica rifted into sheets or splitting.	15
- Mica powder	15
- Mica waste	15
FELDSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYNITE; FLUORSPAR	
- Felsper	15
- Fluorspar	15
- Containing by weight 97% or less of calcium fluoide	15
- Containing by weight more than 97% of Calcium fluoride	15
- Leucite; Nepheline and Nepheline syncite.	15
MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED	
- Vermiculite, Perlite and Chlorites, unexpanded.	15
- Kieservite, Epsomite (natural magnesium sulphate)	15
- Natural Micaceous iron oxides	15
- Other	15

3.4 BASIS OF THE SYSTEMS DESIGN

The design of the new system is menu based. A menu is designed to represent each facility to be provided for by the system. Since it is menu based, the system will prompt the users to pick an appropriate choice from the displayed options.

However, codes are attached to each option in the display. The code corresponding to the required option and appropriate module will automatically be involved.

In order to achieve the above objective, a database management package is to be used for the design of the required software. A database management is a suite of programs which enable the users to manipulate the contents of the data base.

In the database environment, a database file contains the data required for manipulation. The database file is in the form of a table with columns and rows. The columns represent the fields while rows represent the records.

A database management package is used for the software development because of its inherent benefits which are as follows:

In a database environment, data are not duplicated which reduce the effort required in data entry.

Data are centrally located which makes it possible for data to be easily contained in the same file.

In a database environment, data from different files can easily be accessed as if they are contained in the same file.

3.5 INPUT SPECIFICATION

For computer to perform the task of data processing, data need to be entered into the system. The input specification states the source and type of data that needs to be supplied into a system. This is considered important because if the information supplied is correct, it usually follows that the result of processing would also be right and vice versa.

It is against this background that the data input of the proposed system is designed to produce a cost effective method, aimed at achieving the highest level of accuracy and ensuring that the input is acceptable and easily understandable to the user. For the proposed system, the data required are-Agent Details, Section Details, Category Details, Importers Details Invoice Details, Bill of Lading Details, information about insurance, Rates, other charges and so on.

All these are expected to be designed as input form in the proposed system. The proposed system accepts and stores all these information into a database file for easy access, retrieval, analysis and processing.

It is note worthy that the system design enumerated above were considered in designing the input for the proposed active mode. In the data entry mode, information is coded in such a way that words, ideas or relationships are expressed by codes. This is developed in order to reduce input tasks, control errors, and increase speed.

Therefore, with code, fewer details are necessary in input without loss of information.

3.6 OUTPUT SPECIFICATION

Output refers to the results and information that are generated by a system. The output from a computer system are required primarily to Communicate the result of processing to users or other systems, or more importantly, to produce a permanent (hard) copy of this result for consultation.

However, the new system is designed to produce various reports. These include details of duties collected within a specified period of time, cost of registered customs Agents, Details of Bill of lading within a particular period, and other reports deemed necessary.

3.7 DESIGN OF DATABASE FILES

As stated earlier in section 3.4, database management packages store database files. The design of database file defines the descriptions of all the database files that are required for the efficient running of the new system. It includes the description of the contents of database files used and their structures.

The proposed Computerised Customs Duty Collection and Control System, A case study of Nigeria Customs service, consists of five database files. They are listed as follows:-

1. Section dbf
2. Category. dbf
3. Agent. dbf
14. Bill. dbf
5. Duty dbf

The structures of these files are described below:-

SECTION.DBF:- For the purpose of duty rate application, goods are divided into sections. The SECTION DBF is a database file that contains information about various sections where goods are classified into by the organisation. The structure of this file are as given below:

S/No.	FIELD NAME	FIELD TYPE	FIELD WIDTH
1.	Code	Character	3
2.	Descr	Character	40

CATEGORY.DBF:- Within each section, goods are classified into various categories. The CATEGORY.DBF contains information about all the goods and their corresponding codes. Its structure is as follows:-

S/No.	FIELD NAME	FIELD TYPE	FIELD WIDTH
1.	Code	Character	8
2.	Descr	Character	40

AGENT.DBF:- Customs Agents are the agents recognised by the Nigeria customs service to clear goods from the ports. These agents are expected to be registered with the customs service. The details of these agents are contained in AGENT. DBF. The structure of this file are follows:-

S/No.	FIELD NAME	FIELD TYPE	FIELD WIDTH
1.	Code	Character	9
2.	Name	Character	40
3.	Address	Character	40
4.	Date	Date	8

BILL.DBF:- This is a database file that contains information on the Bill of lading which are information on imported goods. The structure of the file are as follows:

S/No.	FIELD NAME	FIELD TYPE	FIELD WIDTH
1.	Bill	Character	6
2.	Acode	Character	9
3.	Aname	Character	40
4.	Iname	Character	40
5.	Ino	Character	7
6.	Bno	Character	6
7.	Origin	Character	30
8.	Insno	Character	10
9.	Insname	Character	40
10.	FOB	Numeric	15/2
11.	CIF	Numeric	5/2
12.	Charges	Numeric	5/2
13.	Vat	Numeric	5/2

DUTY.DBF:- The DUTY.DBF is a database file that contain details of customs duties collected. The structure of this is as follows:-

S/No.	FIELD NAME	FIELD TYPE	FIELD WIDTH
1.	Bill	Character	6
2.	Aname	Character	40
3.	Iname	Character	40
4.	FOB	Numeric	15/2
5.	Qrate	Numeric	5/2
6.	Dvalue	Numeric	5/2
7.	Icharge	Numeric	5/2

CHAPTER FOUR

4.1 SYSTEM IMPLEMENTATION

System Implementation is the process of implementing and actualising a newly designed system so as to ensure that the system meets the required design.

However, the development of the software for a computerised duties collection and control system as was done in the last chapter requires its implementation. This is required in order to use the system for the purpose it was designed for. The implementation of a system requires recommendations on the following:

- * The proposed hardware configuration and environment.
- * The required application packages for effective computerisation of the organisation.
- * Software testing for the purpose of discovering logic errors.
- * The changeover procedure required for the purpose of continuity and reliability.

4.2 REQUIRED SOFTWARE

The computerisation of duties collection and control system in the Nigeria Customs Service is expected to form the basis of computer application in the organisation. Other areas of computer application are:

- * Text and report preparation
- * Calculations
- * Data analysis and graphical representation.
- * Data storage and retrieval system.

For these various purposes highlighted above, already made application packages need to be purchased and installed on the computer.

The packages are as follows:

- * Microsoft Word
- * Microsoft Excel
- * Microsoft PowerPoint
- * Microsoft Access
- * dBASE IV

The Microsoft Word is to be used for text and report preparation. The Microsoft Excel is required for calculations, data analysis and graphical representation of data. The Microsoft PowerPoint for designing. The Microsoft Access is needed for record keeping and easy record retrieval. The dBASE IV is expected to be used software modification since the new program is written in the language. This becomes necessary because of the dynamic nature of government policy. Therefore, as changes are carried out, necessary modification would be expected on the software.

However, the mode of usage of these recommended packages would be performed during training which is a necessary task in this computerisation.

4.3 HARDWARE CONFIGURATION REQUIRED

The success of the later researches and developments has led to the introduction of computer hardware of tremendous speed, great RAM (Random Access Memory)

and high disk storage space. This has made it possible for computer users to have choice from which an appropriate one can be selected in order to further enhance the capabilities of the system.

However, the required hardware for this newly developed software is a computer with the following configuration:

Pentium II 466 MHz

64KB RAM

4.3GB Hard Disk

SVGA Colour Monitor

3.5" Disk Drive

CD-ROM Drive

Windows 98 Keyboard

Mouse & Mouse Pad

Full Multimedia with modem

Windows 98 Software Pre-installed

The above configuration is recommended so that the speed of the software will be complemented. This will result into a greater efficiency in the organisation's operation as enquiry can be made and the response gotten within the shortest possible time.

Other peripherals required are Epson Printer and LaserJet Printer for the purpose of generating the required reports. The recommended model of the required printers are:

In view of this, it was observed and concluded that the new system is working accordingly. This therefore gives the required confidence for the installation of the systems with the hope that it will enable the organisation achieve its set objectives.

4.5 SYSTEMS CHANGEOVER AND CONVERSION

Changeover is the process of converting from the old system to a new system. There are basically three methods of changing over from one system to another. They are:

- * Direct changeover
- * Parallel changeover
- * Pilot running changeover

DIRECT CHANGEOVER

This method is the wholly replacement of the old system by the new system. The mode of replacement is once. It is always recommended when the computerisation is less complex and not large.

PARALLEL CHANGEOVER

In this case, the old and new systems run concurrently using the same inputs. The outputs are compared and reasons for differences resolved. Outputs from the old system continue to be distributed until the new system has proved satisfactory. At this point, the old system is discontinued and the new one takes its place. This system is very reliable but costly to use.

PILOT RUNNING CHANGEOVER

This involves a gradual replacement of the old system by the new one. The bit by bit changeover continues until the old system is completely replaced. Pilot running is always recommended for large computerisation in order to reduce its complexity.

Given the above options, a parallel changeover is recommended for the introduction of this new system because of its reliability and simplicity.

CHAPTER FIVE

DOCUMENTATION AND CONCLUSION

5.1 SYSTEM DOCUMENTATION

System documentation is the process of describing how a system works. It serves as a reference point for the end users in case they run into one problem or the other.

In documenting the new system, the mode of starting the system as well as the description of the new menu structure is considered. This is to enable the potential users understand the full operational mode of the system and the required steps of performing the required operations.

5.1.1 STARTING THE SYSTEM

Once the system is installed, it occupies a directory of its own. Starting the system then involves the following steps:-

- * Boot the system to get the operating system prompt (i.e. C\>).
- * Type CD\CUSTOM + (Enter key)
- * Type DBASE + (Enter key)
- * Press (ESC key) takes the user to the dot prompt
- * Type DO DUTY + (Enter key)

At this point, the main menu is presented on the computer screen from where the users will be prompted to pick from the available options.

5.1.2 DESCRIPTION OF THE MENU STRUCTURE

The menu structure will be discussed using the screen design contained in Appendix 1. This will be referred to as figure in the description below:

The new system is composed of FIVE options which reflect the various facilities provided by the system. The options as contained in Figure 1 are CUSTOM AGENT DETAILS, DUTY COLLECTION DETAILS, GOODS TYPE DETAILS, REPORT PRODUCTION, and SYSTEMS EXIT.

At the main menu, the user will be prompted to enter a number and an appropriate action will be taken. Each of the listed options in the main menu is described below:

CUSTOM AGENT DETAIL

This option is used to manipulate the details of all the registered custom agents as contained in the AGENT.DBF. It has a submenu as represented by Figure II. The five submenus are:- New Agent Details, Change Agent Detail, Display Agent Details, Cancel Agent Details and Submenu Exit. These options enable the users to carry out various forms of manipulations of the AGENT.DBF in the form of entering the details of a newly registered custom agent, change the custom agent details, display the custom agent details, deleting custom agent details, and exiting the submenu respectively. The format of each of these are represented by Figures III - VI.

DUTY COLLECTION DETAIL

This is the option required to enter the details of goods imported into the country as well as the duty rate and value of the goods for the purpose of data storage. The format of this form is represented by Figure VII.

GOODS TYPE DETAIL

This option is used to update the goods file as regards variation or addition of goods details. It has a submenu as represented by Figure VIII. The five submenus are:- New Goods Details, Change Goods Detail, Display Goods Details, Cancel Goods Details and Submenu Exit. These options enable the users to carry out various forms of manipulations of the GOODS.DBF in the form of entering the details of new type of goods, change the goods type details, display the goods type details, deleting goods type details, and exiting the submenu respectively. The format of each of these are represented by Figures IX - XII.

REPORT GENERATION

This option is used to display report of the processing. On selection of this option, an appropriate report is printed.

EXIT

This is the last option in the menu and when selected, it takes the user out of the system to the operating system prompt.

5.2 RECOMMENDATIONS

The following are therefore recommended:

In order to alleviate the problems of lateness and misplacement of records and information, moreso the bureaucratic bottlenecks that has become a stigma of the Custom department, it is recommended that the department as a whole be computerised. This research work has however developed a data processing program

that can be used at the various point. Though, the program is developed based on the information made available by the potential user, there is need for training of the potential users, in order to expose them to computer world.

Because of proper execution of the computerised system, a computer committee to monitor the installation and operation of the computer-based system in the Customs department need to be set up by the Nigeria Customs Service. The committee should be given the responsibility of ensuring proper implementation of the system in order to achieve the expected result.

The expected computer environment should have the necessary cooling facility and security. The security should be designed in such a way that unauthorised users cannot operate the system.

However, the efficient maximisation of the benefit of the new system depends on the implementation of the above recommendations.

5.3 CONCLUSION

Based on the findings made, the following conclusion can possibly be drawn.

Admittedly, the Customs and Excise department of the Nigeria Customs Service deals majorly with the collection of custom duties on goods entering the country. This operation requires necessary information placed in paper forms that are expected to be documented and retrieved whenever they are needed. However, going by the findings made at the Nigeria Customs Service, the manual process of documentation seems to be less reliable as files containing vital documents sometimes miss in transit. This, in other words affects the timely needs of documents or information required for urgent processing and decision making.

Secondly, as a result of manual calculation of custom duties, many importers have suffered from incorrect charges because of possible error of omission or commission and other errors common to manual calculations. Moreso, manipulations and frauds had become rampant through the use of manual methods, thereby placing the credibility, integrity and name of the organisation at stake. To this end, one might rightly conclude that accurate and reliable information seems difficult to come by in manually organised custom duties collection and control system.

In the organisation of documents, some files are kept in a separate file cabinet in order to ensure their security and to avoid unnecessary retrieval. This is basically the feature of manual system. In this vein, one can equally conclude that information security becomes vital for the sake of confidentiality of useful information in the organisation.

Though, some have argued that the electronic data processing device tends to dehumanise the management process, but it can be proved with numerous instances where its application have greatly improved the operations of most organisations. Hence, the Customs department with a Computerised Customs Duty Collection and Control System processes accurate, objective, relevant and analytical information and yet meet up with government expectations and standards. Above all, the much needed security of data is ensured with a computerised Custom department.

As a result of the above, the newly computerised custom duties collection and control system is expected to profer solution to the problems. This is the basis on which most organisations are embarking on computerisation of their operations.

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APPENDIX I - SCREEN DESIGN AND PROGRAM OUTPUT

NIGERIA CUSTOMS SERVICE	
MAIN MENU	
<u>COMPUTERISED DUTY COLLECTION SYSTEM</u>	
1	----- CUSTOM AGENT DETAILS
2	----- DUTY COLLECTION DETAILS
3	----- GOODS TYPE DETAILS
4	----- REPORT PRODUCTION
0	----- SYSTEMS EXIT
PICK YOUR CHOICE:	

Figure 1

NIGERIA CUSTOMS SERVICE

AGENT DETAILS MENU

COMPUTERISED DUTY COLLECTION SYSTEM

- 1 ----- NEW AGENT DETAILS
- 2 ----- CHANGE AGENT DETAILS
- 3 ----- DISPLAY AGENT DETAILS
- 4 ----- CANCEL AGENT DETAILS
- 0 ----- SUBMENU EXIT

PICK YOUR CHOICE:

Figure II

NIGERIA CUSTOMS SERVICE

NEW AGENT DETAILS

CUSTOM AGENT NO (Press <ENTER> to Exit): 1234/5678

AGENT NAME: ROYAL CUSTOM AGENT LIMITED, LAGOS

AGENT ADDRESS: P.O. BOX 38001, APAPA LAGOS

DATE OF REGISTRATION: 12/01/95

TO SAVE DATA (Y/N) :

Figure III

NIGERIA CUSTOMS SERVICE

CHANGE AGENT DETAILS

CUSTOM AGENT NO (Press <ENTER> to Exit): 1234/5678

AGENT NAME: ROYAL CUSTOM AGENT LIMITED, LAGOS

AGENT ADDRESS: P.O. BOX 38001, APAPA LAGOS

DATE OF REGISTRATION: 12/01/95

TO SAVE CHANGES (Y/N) :

Figure IV

NIGERIA CUSTOMS SERVICE

DISPLAY AGENT DETAILS

CUSTOM AGENT NO (Press <ENTER> to Exit): 1234/5678

AGENT NAME: ROYAL CUSTOM AGENT LIMITED, LAGOS

AGENT ADDRESS: P.O. BOX 38001, APAPA LAGOS

DATE OF REGISTRATION: 12/01/95

PRESS ANY KEY TO CONTINUE

Figure V

NIGERIA CUSTOMS SERVICE

CANCEL AGENT DETAILS

CUSTOM AGENT NO (Press <ENTER> to Exit): 1234/5678

AGENT NAME: ROYAL CUSTOM AGENT LIMITED, LAGOS

AGENT ADDRESS: P.O. BOX 38001, APAPA LAGOS

DATE OF REGISTRATION: 12/01/95

TO CANCEL THIS RECORD (Y/N):

Figure VI

DUTY COLLECTION FORM

FORM NO. (Press <ENTER> to Exit): 10239

DATE OF IMPORTATION: 12/08/2000

NAME OF IMPORTER: JOHNSON INTERNATIONAL LIMITED, ENUGU

AGENT NAME: ROYAL CUSTOM AGENT LIMITED, LAGOS

GOODS DETAIL: 00301 - HORSES

GOODS VALUE (#): 1,500,000.00

DUTY RATE (%): 20.0 DUTY VALUE (#): 300,000.00

TO SAVE DATA (Y/N) :

Figure VII

NIGERIA CUSTOMS SERVICE

GOODS DETAILS MENU

COMPUTERISED DUTY COLLECTION SYSTEM

- 1 ----- NEW GOODS DETAILS
- 2 ----- CHANGE GOODS DETAILS
- 3 ----- DISPLAY GOODS DETAILS
- 4 ----- CANCEL GOODS DETAILS
- 0 ----- SUBMENU EXIT

PICK YOUR CHOICE:

Figure VIII

NIGERIA CUSTOMS SERVICE

NEW GOODS DETAILS

GOODS TYPE CODE (Press <ENTER> to Exit): 00301

GOODS CATEGORY: HORSES

GOODS DESCRIPTION: MULES

RATE OF CHARGES (in Percentage): 20.0

TO SAVE DATA (Y/N):

Figure IX

NIGERIA CUSTOMS SERVICE

CHANGE GOODS DETAILS

GOODS TYPE CODE (Press <ENTER> to Exit): 00301

GOODS CATEGORY: HORSES

GOODS DESCRIPTION: MULES

RATE OF CHARGES (in Percentage): 20.0

TO SAVE CHANGES (Y/N):

Figure X

NIGERIA CUSTOMS SERVICE

DISPLAY GOODS DETAILS

GOODS TYPE CODE (Press <ENTER> to Exit): 00301

GOODS CATEGORY: HORSES

GOODS DESCRIPTION: MULES

RATE OF CHARGES (in Percentage): 20.0

PRESS ANY KEY TO CONTINUE

Figure XI

NIGERIA CUSTOMS SERVICE

CANCEL GOODS DETAILS

GOODS TYPE CODE (Press <ENTER> to Exit): 00301

GOODS CATEGORY: HORSES

GOODS DESCRIPTION: MULES

RATE OF CHARGES (in Percentage): 20.0

TO DELETE THIS RECORD (Y/N):

Figure XII

APPENDIX II - PROGRAM LISTING

MOVEMENT.PRG

SET SCOREBOARD OFF

SET STATUS OFF

SET TALK OFF

SET DATE BRITISH

SET SAFETY OFF

SET CENTURY ON

DO WHILE .T.

CLEAR

CHOICE = SPACE(1)

@2,15 TO 23,64 DOUBLE

@2,28 SAY " NIGERIA CUSTOMS SERVICE "

@1,27 TO 3,53 DOUBLE

@4,36 SAY "MAIN MENU"

@5,36 TO 5,44 DOUBLE

@6,22 SAY 'COMPUTERISED DUTY COLLECTION SYSTEM'

@7,22 TO 7,56 DOUBLE

@19,16 TO 19,63 DOUBLE

@9,21 SAY "1 ----- CUSTOM AGENT DETAILS"

@11,21 SAY "2 ----- DUTY COLLECTION DETAILS"

@13,21 SAY "3 ----- GOODS TYPE DETAILS"

@15,21 SAY "4 ----- REPORT PRODUCTION"

@17,21 SAY "0 ----- SYSTEMS EXIT"

@21,30 SAY "PICK YOUR CHOICE:" GET CHOICE PICTURE '!'

READ

DO CASE

CASE CHOICE = '1'

DO AGENT

CASE CHOICE = '2'

DO IMPORT

CASE CHOICE = '3'

```
DO GOODS
CASE CHOICE = '4'
DO REPORT
CASE CHOICE = '0'
EXIT
ENDCASE
ENDDO
CLEAR
RETURN
```

AGENT.PRG

```
DO WHILE .T.
CLEAR
CHOICE = SPACE(1)
@2,15 TO 23,64 DOUBLE
@2,28 SAY " NIGERIA CUSTOMS SERVICE "
@1,27 TO 3,53 DOUBLE
@4,31 SAY "AGENT DETAILS MENU"
@5,31 TO 5,48 DOUBLE
@6,22 SAY 'COMPUTERISED DUTY COLLECTION SYSTEM'
@7,22 TO 7,56 DOUBLE
@19,16 TO 19,63
@9,21 SAY "1 ----- NEW AGENT DETAILS"
@11,21 SAY "2 ----- CHANGE AGENT DETAILS"
@13,21 SAY "3 ----- DISPLAY AGENT DETAILS"
@15,21 SAY "4 ----- CANCEL AGENT DETAILS"
@17,21 SAY "0 ----- SUBMENU EXIT"
@21,30 SAY "PICK YOUR CHOICE:" GET CHOICE PICTURE '!'
READ
DO CASE
CASE CHOICE = '1'
```



```
DO AGENT1
CASE CHOICE = '2'
DO AGENT2
CASE CHOICE = '3'
DO AGENT3
CASE CHOICE = '4'
DO AGENT4
CASE CHOICE = '0'
EXIT
ENDCASE
ENDDO
CLEAR
RETURN
```

AGENT1.PRG

```
USE AGENT
DO WHILE .T.
CLEAR
@3,10 TO 21,68 DOUBLE
@3,28 say " NIGERIA CUSTOMS SERVICE "
@2,27 TO 4,53 DOUBLE
@ 6,31 SAY 'NEW AGENT DETAILS'
@ 7,31 TO 7,47
@ 17,11 TO 17,67
MCODE=SPACE(9)
@ 9,12 SAY 'CUSTOM AGENT NO (Press <ENTER> to Exit):' GET MCODE
PICTURE '9999/9999'
READ
IF MCODE=SPACE(9)
EXIT
ENDIF
```

```

GO TOP
LOCATE FOR CODE=MCODE
IF FOUND()
    @ 19,13 SAY 'AGENT NO. ALREADY ENTERED - PRESS ANY KEY TO
CONTINUE'
    SET CONSOLE OFF
    WAIT
    SET CONSOLE ON
    LOOP
ENDIF
MNAME=SPACE(40)
MADDRESS=SPACE(40)
MDATE=CTOD(' / / ')
@ 11,12 SAY 'AGENT NAME:' GET MNAME PICTURE '@!'
@ 13,12 SAY 'AGENT ADDRESS:' GET MADDRESS PICTURE '@!'
@ 15,12 SAY 'DATE OF REGISTRATION:' GET MDATE
READ
@ 19,29 SAY 'TO SAVE DATA (Y/N):'
DO WHILE .T.
    RESPONSE=' '
    @ 19,50 GET RESPONSE PICTURE '!'
    READ
    IF RESPONSE='Y' .OR. RESPONSE='N'
        EXIT
    ENDIF
ENDDO
IF RESPONSE='Y'
    APPEND BLANK
    REPLACE CODE WITH MCODE
    REPLACE DATE WITH MDATE
    REPLACE ADDRESS WITH MADDRESS

```

REPLACE NAME WITH MNAME

ENDIF

ENDDO

USE

CLEAR

RETURN

AGENT2.PRG

USE AGENT

DO WHILE .T.

CLEAR

@3,10 TO 21,68 DOUBLE

@3,28 say " NIGERIA CUSTOMS SERVICE "

@2,27 TO 4,53 DOUBLE

@ 6,30 SAY 'CHANGE AGENT DETAILS'

@ 7,30 TO 7,49

@ 17,11 TO 17,67

MCODE=SPACE(9)

@ 9,12 SAY 'CUSTOM AGENT NO (Press <ENTER> to Exit):' GET MCODE
PICTURE '9999/9999'

READ

IF MCODE=SPACE(9)

EXIT

ENDIF

GO TOP

LOCATE FOR CODE=MCODE

IF .NOT. FOUND()

@ 19,13 SAY 'AGENT NO. DOES NOT EXIST - PRESS ANY KEY TO
CONTINUE'

SET CONSOLE OFF

WAIT

```
SET CONSOLE ON
LOOP
ENDIF
MNAME=NAME
MADDRESS=ADDRESS
MDATE=DATE
@ 11,12 SAY 'AGENT NAME:' GET MNAME PICTURE '@!'
@ 13,12 SAY 'AGENT ADDRESS:' GET MADDRESS PICTURE '@!'
@ 15,12 SAY 'DATE OF REGISTRATION:' GET MDATE
READ
@ 19,27 SAY 'TO SAVE CHANGES (Y/N):'
DO WHILE .T.
    RESPONSE=' '
    @ 19,51 GET RESPONSE PICTURE '!
    READ
    IF RESPONSE='Y' .OR. RESPONSE='N'
        EXIT
    ENDIF
ENDDO
IF RESPONSE='Y'
    REPLACE CODE WITH MCODE
    REPLACE DATE WITH MDATE
    REPLACE ADDRESS WITH MADDRESS
    REPLACE NAME WITH MNAME
ENDIF
ENDDO
USE
CLEAR
RETURN
```

AGENT3.PRG

USE AGENT

DO WHILE .T.

CLEAR

@3,10 TO 21,68 DOUBLE

@3,28 say " NIGERIA CUSTOMS SERVICE "

@2,27 TO 4,53 DOUBLE

@ 6,29 SAY 'DISPLAY AGENT DETAILS'

@ 7,29 TO 7,49

@ 17,11 TO 17,67

MCODE=SPACE(9)

@ 9,12 SAY 'CUSTOM AGENT NO (Press <ENTER> to Exit):' GET MCODE
PICTURE '9999/9999'

READ

IF MCODE=SPACE(9)

EXIT

ENDIF

GO TOP

LOCATE FOR CODE=MCODE

IF .NOT. FOUND()

@ 19,13 SAY 'AGENT NO. DOES NOT EXIST - PRESS ANY KEY TO
CONTINUE'

SET CONSOLE OFF

WAIT

SET CONSOLE ON

LOOP

ENDIF

MNAME=NAME

MADDRESS=ADDRESS

MDATE=DATE

@ 11,12 SAY 'AGENT NAME:' GET MNAME PICTURE '@!'

```
@ 13,12 SAY 'AGENT ADDRESS:' GET MADDRESS PICTURE '@!'
@ 15,12 SAY 'DATE OF REGISTRATION:' GET MDATE
CLEAR GETS
@ 19,27 SAY 'PRESS ANY KEY TO CONTINUE'
SET CONS OFF
WAIT
SET CONS ON
ENDDO
USE
CLEAR
RETURN

AGENT4.PRG
USE AGENT
DO WHILE .T.
    CLEAR
    @3,10 TO 21,68 DOUBLE
    @3,28 say " NIGERIA CUSTOMS SERVICE "
    @2,27 TO 4,53 DOUBLE
    @ 6,30 SAY 'CANCEL AGENT DETAILS'
    @ 7,30 TO 7,49
    @ 17,11 TO 17,67
    MCODE=SPACE(9)
    @ 9,12 SAY 'CUSTOM AGENT NO (Press <ENTER> to Exit):' GET MCODE
    PICTURE '9999/9999'
    READ
    IF MCODE=SPACE(9)
        EXIT
    ENDIF
    GO TOP
    LOCATE FOR CODE=MCODE
```

```
IF .NOT. FOUND()
  @ 19,13 SAY 'AGENT NO. DOES NOT EXIST - PRESS ANY KEY TO
CONTINUE'
  SET CONSOLE OFF
  WAIT
  SET CONSOLE ON
  LOOP
ENDIF
MNAME=NAME
MADDRESS=ADDRESS
MDATE=DATE
@ 11,12 SAY 'AGENT NAME:' GET MNAME PICTURE '@!'
@ 13,12 SAY 'AGENT ADDRESS:' GET MADDRESS PICTURE '@!'
@ 15,12 SAY 'DATE OF REGISTRATION:' GET MDATE
CLEAR GETS
@ 19,24 SAY 'TO CANCEL THIS RECORD (Y/N):'
DO WHILE .T.
  RESPONSE=' '
  @ 19,54 GET RESPONSE PICTURE '!
  READ
  IF RESPONSE='Y' .OR. RESPONSE='N'
    EXIT
  ENDIF
ENDDO
IF RESPONSE='Y'
  DELETE
  PACK
ENDIF
ENDDO
USE
CLEAR
```

RETURN

IMPORT.PRG

USE DUTY

DO WHILE .T.

CLEAR

@ 1,8 TO 23,71 DOUBLE

@ 19,9 TO 19,70 DOUBLE

@ 2,30 SAY 'DUTY COLLECTION FORM'

@ 3,30 TO 3,49 DOUBLE

MFORMNO=SPACE(5)

@ 5,10 SAY 'FORM NO. (Press <ENTER> to Exit):' GET MFORMNO

PICTURE '@!'

READ

IF MFORMNO=SPACE(5)

USE

CLEAR

RETURN

ENDIF

LOCATE FOR FORMNO=MFORMNO

IF FOUND()

@ 21,14 SAY 'FORM NO. HAS BEEN ENTERED - PRESS ANY KEY TO

CONTINUE'

SET CONSOLE OFF

WAIT

SET CONSOLE ON

LOOP

ENDIF

MNAME=SPACE(40)

MDATE= CTOD(' / / ')

MAGENT=SPAC(45)


```

MRATE=0
MGCODE=SPAC(45)
MGVALUE=0
MVALUE=0
@ 7,10 SAY 'DATE OF IMPORTATION:' GET MDATE
@ 9,10 SAY 'NAME OF IMPORTER:' GET MNAME PICTURE '@!'
@ 11,10 SAY 'AGENT NAME:' GET MAGENT
@ 13,10 SAY 'GOODS DETAIL:' GET MGCODE PICTURE '@!'
@ 15,10 SAY 'GOODS VALUE (#):' GET MGVALUE PICTURE
'999,999,999.99'
@ 17,10 SAY 'DUTY RATE (%):' GET MRATE PICTURE '999.9'
READ
MVALUE=MRATE/100*MGVALUE
@ 17,34 SAY 'DUTY VALUE (#):' GET MVALUE PICTURE '999,999.99'
CLEAR GETS
@ 21,29 SAY 'TO SAVE DATA (Y/N):'
DO WHILE .T.
  RESPONSE=' '
  @ 21,50 GET RESPONSE PICTURE '!'
  READ
  IF RESPONSE='Y' .OR. RESPONSE='N'
    EXIT
  ENDIF
ENDDO
IF RESPONSE='Y'
  APPEND BLANK
  REPLACE GCODE WITH MGCODE
  REPLACE RATE WITH MRATE
  REPLACE DESC WITH MDESC
  REPLACE CATE WITH MCATE
ENDIF

```

ENDDO
USE
CLEAR
RETURN

GOODS.PRG

DO WHILE .T.

CLEAR

CHOICE = SPACE(1)

@2,15 TO 23,64 DOUBLE

@2,28 SAY " NIGERIA CUSTOMS SERVICE "

@1,27 TO 3,53 DOUBLE

@4,31 SAY "GOODS DETAILS MENU"

@5,31 TO 5,48 DOUBLE

@6,22 SAY 'COMPUTERISED DUTY COLLECTION SYSTEM'

@7,22 TO 7,56 DOUBLE

@19,16 TO 19,63

@9,21 SAY "1 ----- NEW GOODS DETAILS"

@11,21 SAY "2 ----- CHANGE GOODS DETAILS"

@13,21 SAY "3 ----- DISPLAY GOODS DETAILS"

@15,21 SAY "4 ----- CANCEL GOODS DETAILS"

@17,21 SAY "0 ----- SUBMENU EXIT"

@21,30 SAY "PICK YOUR CHOICE:" GET CHOICE PICTURE '!"

READ

DO CASE

CASE CHOICE = '1'

DO GOODS1

CASE CHOICE = '2'

DO GOODS2

CASE CHOICE = '3'

DO GOODS3

```
CASE CHOICE = '4'  
  DO GOODS4  
CASE CHOICE = '0'  
  EXIT  
ENDCASE  
ENDDO  
CLEAR  
RETURN
```

GOODS1.PRG

```
USE CATEGORY  
DO WHILE .T.  
  CLEAR  
  @3,10 TO 21,68 DOUBLE  
  @3,28 say " NIGERIA CUSTOMS SERVICE "  
  @2,27 TO 4,53 DOUBLE  
  @ 6,31 SAY 'NEW GOODS DETAILS'  
  @ 7,31 TO 7,47  
  @ 17,11 TO 17,67  
  MGCODE=SPACE(5)  
  @ 9,12 SAY 'GOODS TYPE CODE (Press <ENTER> to Exit):' GET MGCODE  
  PICTURE '99999'  
  READ  
  IF MGCODE=SPACE(5)  
    EXIT  
  ENDIF  
  GO TOP  
  LOCATE FOR GCODE=MGCODE  
  IF FOUND()  
    @ 19,13 SAY 'GOODS TYPE ALREADY ENTERED - PRESS ANY KEY TO  
CONTINUE'
```

```
SET CONSOLE OFF
WAIT
SET CONSOLE ON
LOOP
ENDIF
MCATE=SPACE(20)
MDESC=SPACE(30)
MRATE=0
@ 11,12 SAY 'GOODS CATEGORY:' GET MCATE PICTURE '@!'
@ 13,12 SAY 'GOODS DESCRIPTION:' GET MDESC PICTURE '@!'
@ 15,12 SAY 'RATE OF CHARGES (in Percentage):' GET MRATE PICTURE
'999.9'
READ
@ 19,29 SAY 'TO SAVE DATA (Y/N):'
DO WHILE .T.
  RESPONSE=' '
  @ 19,50 GET RESPCNSE PICTURE '!'
  READ
  IF RESPONSE='Y' .OR. RESPONSE='N'
    EXIT
  ENDIF
ENDDO
IF RESPONSE='Y'
  APPEND BLANK
  REPLACE GCODE WITH MGCODE
  REPLACE RATE WITH MRATE
  REPLACE DESC WITH MDESC
  REPLACE CATE WITH MCATE
ENDIF
ENDDO
USE
```

CLEAR
RETURN

GOODS2.PRG

USE CATEGORY
DO WHILE .T.

CLEAR

@3,10 TO 21,68 DOUBLE

@3,28 say " NIGERIA CUSTOMS SERVICE "

@2,27 TO 4,53 DOUBLE

@ 6,30 SAY 'CHANGE GOODS DETAILS'

@ 7,30 TO 7,49

@ 17,11 TO 17,67

MGCODE=SPACE(5)

@ 9,12 SAY 'GOODS TYPE CODE (Press <ENTER> to Exit):' GET MGCODE
PICTURE '99999'

READ

IF MGCODE=SPACE(5)

EXIT

ENDIF

GO TOP

LOCATE FOR GCODE=MGCODE

IF .NOT. FOUND()

@ 19,13 SAY 'GOODS TYPE DOES NOT EXIST - PRESS ANY KEY TO
CONTINUE'

SET CONSOLE OFF

WAIT

SET CONSOLE ON

LOOP

ENDIF

MCATE=CATE

```
MDESC = DESC
MRATE = RATE
@ 11,12 SAY 'GOODS CATEGORY:' GET MCATE PICTURE '@!'
@ 13,12 SAY 'GOODS DESCRIPTION:' GET MDESC PICTURE '@!'
@ 15,12 SAY 'RATE OF CHARGES (in Percentage):' GET MRATE PICTURE
'999.9'
READ
@ 19,28 SAY 'TO SAVE CHANGES (Y/N):'
DO WHILE .T.
    RESPONSE = ' '
    @ 19,51 GET RESPONSE PICTURE '!'
    READ
    IF RESPONSE = 'Y' .OR. RESPONSE = 'N'
        EXIT
    ENDIF
ENDDO
IF RESPONSE = 'Y'
    REPLACE GCODE WITH MGCODE
    REPLACE RATE WITH MRATE
    REPLACE DESC WITH MDESC
    REPLACE CATE WITH MCATE
ENDIF
ENDDO
USE
CLEAR
RETURN

GOODS3.PRG
USE CATEGORY
DO WHILE .T.
    CLEAR
```

```

@3,10 TO 21,68 DOUBLE
@3,28 say " NIGERIA CUSTOMS SERVICE "
@2,27 TO 4,53 DOUBLE
@ 6,29 SAY 'DISPLAY GOODS DETAILS'
@ 7,29 TO 7,49
@ 17,11 TO 17,67
MGCODE=SPACE(5)
@ 9,12 SAY 'GOODS TYPE CODE (Press <ENTER> to Exit):' GET MGCODE
PICTURE '99999'
READ
IF MGCODE=SPACE(5)
  EXIT
ENDIF
GO TOP
LOCATE FOR GCODE=MGCODE
IF .NOT. FOUND()
  @ 19,13 SAY 'GOODS TYPE DOES NOT EXIST - PRESS ANY KEY TO
CONTINUE'
  SET CONSOLE OFF
  WAIT
  SET CONSOLE ON
  LOOP
ENDIF
MCATE=CATE
MDESC=DESC
MRATE=RATE
@ 11,12 SAY 'GOODS CATEGORY:' GET MCATE PICTURE '@!'
@ 13,12 SAY 'GOODS DESCRIPTION:' GET MDESC PICTURE '@!'
@ 15,12 SAY 'RATE OF CHARGES (in Percentage):' GET MRATE PICTURE
'999.9'
CLEAR GETS

```

```
@ 19,27 SAY 'PRESS ANY KEY TO CONTINUE'  
SET CONS OFF  
WAIT  
SET CONS ON  
ENDDO  
USE  
CLEAR  
RETURN
```

GOODS4.PRG

```
USE CATEGORY  
DO WHILE .T.  
  CLEAR  
  @3,10 TO 21,68 DOUBLE  
  @3,28 say " NIGERIA CUSTOMS SERVICE "  
  @2,27 TO 4,53 DOUBLE  
  @ 6,30 SAY 'CANCEL GOODS DETAILS'  
  @ 7,30 TO 7,49  
  @ 17,11 TO 17,67  
  MGCODE=SPACE(5)  
  @ 9,12 SAY 'GOODS TYPE CODE (Press <ENTER> to Exit):' GET MGCODE  
  PICTURE '99999'  
  READ  
  IF MGCODE=SPACE(5)  
    EXIT  
  ENDIF  
  GO TOP  
  LOCATE FOR GCODE=MGCODE  
  IF .NOT. FOUND()  
    @ 19,13 SAY 'GOODS TYPE DOES NOT EXIST - PRESS ANY KEY TO  
CONTINUE'
```



```
SET CONSOLE OFF
WAIT
SET CONSOLE ON
LOOP
ENDIF
MCATE=CATE
MDESC=DESC
MRATE=RATE
@ 11,12 SAY 'GOODS CATEGORY:' GET MCATE PICTURE '@!'
@ 13,12 SAY 'GOODS DESCRIPTION:' GET MDESC PICTURE '@!'
@ 15,12 SAY 'RATE OF CHARGES (in Percentage):' GET MRATE PICTURE
'999.9'
READ
@ 19,25 SAY 'TO DELETE THIS RECORD (Y/N):'
DO WHILE .T.
  RESPONSE=' '
  @ 19,54 GET RESPONSE PICTURE '!'
  READ
  IF RESPONSE='Y' .OR. RESPONSE='N'
    EXIT
  ENDIF
ENDDO
IF RESPONSE='Y'
  DELETE
  PACK
ENDIF
ENDDO
USE
CLEAR
RETURN
```