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Committee on Customs Valuation

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**NOTIFICATION UNDER ARTICLE 22 OF THE AGREEMENT ON
IMPLEMENTATION OF ARTICLE VII OF THE GENERAL
AGREEMENT ON TARIFFS AND TRADE 1994**

NIGERIA

The following communication, dated 29 November 2023, is being circulated at the request of the delegation of Nigeria.

Nigeria wishes to notify the Nigeria Customs Service Act, 2023 signed into law on 20 April 2023. The Act repeals the Customs and Excise Management Act (CEMA) and other pieces of Legislation relating to Customs and Excise and provides the legal and institutional framework for the reform of the administration and management of customs and excise in Nigeria. The Act has been published in Official Gazette No. 105 of 9 June 2023.

<https://customs.gov.ng/wp-content/uploads/2023/08/NCS-ACT-2023-1.pdf>
