

# Shipping Position NEWS

## CEMA Outlaws Appointment Of 'Outsiders' As Customs CG, Pegs Appointees Rank At ACG, DCG

•False declaration attracts fine of N5 million/5 years jail term Oluyinka Onigbinde

Contrary to opinions and reports in some quarters that the appointment of the Comptroller General of the Nigeria Customs Service (NCS) will only be picked from among officers in the rank of Assistant Comptroller General (ACG) only, the Customs and Excise Management Act (CEMA) signed into law by President Muhammadu Buhari last week has revealed the contrary.

According to the new CEMA sighted by our correspondent, Senior Customs Officers not below the rank of Assistant Comptroller General (ACG) are qualified to be appointed as Comptroller General. This means that ACGs and DCGs are qualified to be appointed to head the service.

The new CEMA under PART IV- Establishment of the Management Staff of the Service, Functions and Powers of the Management States under "Appointment of Customs CG" that:

The President shall appoint an officer from the Service not below the rank of

Assistant Comptroller General who shall:

a) Be responsible for the overall management of the Service

b) Execute the policies and decisions of the Board.

c) Undertake the day-to-day administration and carry out the policy direction for the Service.

d) Be accountable for all revenue collections and all expenditures made under this Act.

e) Supervise the records and oversee the proper keeping of accounts of the Service.

f) Be responsible for the execution and sealing of documents including contractual agreements, memoranda and similar matters.

g) To work in collaboration with the relevant law enforcement agencies to carry out compliance with the provisions of this Act, among others.

Also, the CEMA under the Governing Board, Membership, Functions and Power states that: The Chairman of the

Customs Board shall be the Minister of Finance, the Comptroller General of Customs as Deputy Chairman, All Deputy Comptrollers General of the Service, Legal Adviser of the Service to lead the legal team and to be appointed from the office of the Attorney General of the Federation.

Others are, Representatives from these Federal Ministries not below the rank of a director: Finance, Trade and Investment, Transport, Interior, Aviation and Foreign Affairs, Chairman of Federal Inland, Revenue Service, two members representing the Organized Private Sector for a period of four years, renewable for another four years. The Chairman of Revenue Mobilization Allocation and Fiscal Commission and Two Representatives from the Council for Regulation of Freight Forwarding in Nigeria (CRFFN), who shall be practising freight forwarders.

The Act under the capital punishment for offenders also states that Ship Master who fails to provide the needed documents and papers as demanded by

Customs Officers or refuses to answer questions, under the reviewed Customs and Excise Management Act (CEMA), will part with a sum of N5m as penalty.

Also, importers and clearing agents who make false claims of import or export drawbacks will pay N5m or face five years imprisonment or both.

"In this part, unless the context otherwise requires-" Administrative Settlement" means the procedures contained in this part under which the Service is empowered to settle a Customs Offence, either by ruling or by means of "Concession Settlement", means an agreement under which the Service agrees to waive prosecution of a Customs Offence subject to undertakings by the person or persons charged with Offence".

"Section 230 (1) of the new law says" Any person who knowingly enters any goods, upon payment of less than the amount of Duty, Excise taxes, or other taxes and fees legally due, shall be issued a Demand Notice of the difference with a penalty of 25% of the duty liability.

Also, concealment and wrong entry of goods by importers or their agents attract a jail term of 3 years or fine of six times the true value of revenue lost and forfeiture of the items smuggled. While Importers and Exporters of Stolen Vehicles, aircraft or ship risks 2 years imprisonment or a fine of N2m or both.

## Stakeholders Jittery Over Buhari's Assent