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**TO: THE NIGERIA CUSTOMS SERVICE (NCS), AUTHORISED  
DEALER BANKS AND THE GENERAL PUBLIC**

**DOCUMENTATION AT THE STAGE OF CLEARING GOODS:  
USE OF ELECTRONIC FORM `M' (XML COPY) FOR THE PURPOSE  
OF CLEARANCE OF GOODS**

In the continued effort to improve the turn around time for clearance of goods at the ports, notice is hereby given that Federal Government has approved the use of electronic Form `M' (i.e. XML format) by the Nigeria Customs Service for the purpose of clearance of goods at entry points. Accordingly, importers will no longer be required to submit hard copies of Form `M' to the NCS as part of the documentation requirements for goods clearance with effect from the date of this circular.

For the avoidance of doubt, hard copy of the Form `M' will continue to serve as part of documentation for import registration at the desks of Authorised Dealer Banks. All stakeholders and the general public are hereby enjoined to ensure compliance.



**Batari Musa  
Ag. DIRECTOR  
TRADE AND EXCHANGE DEPARTMENT**