



USAID
FROM THE AMERICAN PEOPLE

NEEP Nigeria Expanded
Exports Program

EXPORTING FROM NIGERIA TO THE UNITED STATES

Guide to Process and Documentation Requirements for
Food Products and Manufactured Goods



EXPORTING FROM NIGERIA TO THE UNITED STATES

Guide to Process and Documentation Requirements for
Food Products and Manufactured Goods

Contents

1. ABCs of Export Trade	1
Partners and Clients	1
Harmonized System and Harmonized Tariff Schedule Coding	2
Africa Growth and Opportunity Act (United States)	3
Costs	4
Financing	4
2. Preparing to Trade Abroad	7
Introduction	7
Export Readiness	8
Trade Promotion Organizations	8
Nigerian Government Agencies and Parastatals	8
Procedure and Documentation Requirements	9
Nigeria Export Supervision Scheme	10
Quality Control	11
Export Prohibitions	12
Documentation	12
3. U.S. Import Requirements	15
Import Process	15
Regulatory Requirements for Food Products	15
Packaging and labeling	16
Imports Arriving by Ocean Vessel	17
Registering Food Processing Facilities	18
Traceability	18
4. Transportation Basics	19
Incoterms	19

Shipping	21
Transport insurance	22
Express Air Service	22
Preparing International Shipments	22
Shipping Documentation	23
Export Logistics	23

Illustrations

Figures

Figure 2-1. Parties Involved in Export Transport	7
Figure 4-1. Incoterms in Action	21
Figure 4-2. Coordinating Responsibilities of the Exporter	24

Tables

Table 1-1. HTS Coding Example for Processed Raisins	3
Table 3-1. U.S. Packaging and Labeling Requirements	17
Table 4-1. Typical Shipping Documentation and Responsible Party for U.S. Imports	23

Preface

This guide was produced by the U.S. Agency for International Development (USAID)-funded Nigeria Expanded Exports Program (NEEP), which assists Nigerian exporters in gathering market intelligence, forming business linkages, and obtaining access to finance so they can enter overseas markets. NEEP supports members of its program on a demand-driven basis. It was developed in response to exporters' requests for information on exporting to the United States. It provides an overview of the technicalities involved in exporting food and manufactured goods—the kinds of goods produced by SMEs—from Nigeria to the United States. Textiles are not covered.

The West Africa Trade Hub provided input to this guide.

1. ABCS OF EXPORT TRADE

Exporting can be a difficult and confusing process but it can also be profitable for the individual or company that manages to do it successfully. Exporters must follow two sets of procedures: (1) Nigerian laws and regulations that govern the export process and (2) the laws and regulations that govern the destination country's imports. Regulations vary according to the product being exported, and exporters must conduct research to ensure that they meet all requirements. This guide assumes that the exporter or potential exporter has already conducted the necessary market research.

Exporting is the process of selling products across international borders. Most exporters begin in business by producing and selling in their local markets, where they learn the skills required to go international. Trading across borders poses challenges that local trading does not: making more complicated pricing calculations, keeping adequate documentation, accepting different methods of payment, and communicating with a greater variety of people. Exporters also assume greater risks than businesses that work strictly within their own countries. They must assess the buyer, manage payments, and comply with foreign market rules and regulations.

Strategies for entering foreign markets vary depending on the capabilities, resources, and objectives of the exporter's business. How should a company approach the export process? That depends on how much of the process the company handles itself and how much of the process an intermediary handles. Most exporters will not supply the end customer, or consumer, directly, but instead will rely on intermediaries. Yes, intermediaries will take commissions out of the profits, but they also make it possible to sell more product and can save the exporter time and therefore money in reaching the consumer.

Appendix A lists websites that are good sources of information for topics covered in this guide.

PARTNERS AND CLIENTS

1. **Agent, broker, and sales representative.** Agents, brokers, and sales representatives present product to potential buyers. They may handle complementary product lines that do not compete. They usually work on a commission basis, assume little risk, and are under contract for a defined period of time. They may operate on an exclusive basis or on a nonexclusive basis.
2. **Trader, importer, distributor.** Traders are merchants who purchase goods and resell them at a profit. They have relationships with suppliers and buyers all over the world. Their distribution channels, particularly for supermarket distribution and industries that require local logistics services and risk-taking, can be very valuable.

3. **Processor, packer.** Processors may carry out limited processing and conditioning of products, but they mostly package products for retail sale. The size and branding of products depends on the marketing strategy of the processor. Some have their own brand, while others pack according to customers' specifications.
4. **Freight forwarder.** The freight forwarder is an agent of the shipper—that is, the cargo owner, whether exporter or importer. The freight forwarder arranges transport and prepares documentation for the cargo. Many freight forwarders have become transport specialists offering container services and multimodal inland and international transportation. Freight forwarders may assist with container packing and unpacking, customs clearance, filing insurance claims, and arranging for customs clearance on behalf of the shipper.

Imports are usually handled by agents or distributors, though some packers and food processors also import directly.

The commissions charged by intermediaries in international trade are influenced by many factors: the type of product, the availability of a product or the number of sources for it, strength of demand, and pricing trends. Relying on intermediaries in the distribution channel requires establishing and nurturing partnerships. Distribution partners must be convinced of the quality and sales potential of the product the exporter offers. Finding the right partner can take time, and when a good partnership has been established, it should be nurtured.

HARMONIZED SYSTEM AND HARMONIZED TARIFF SCHEDULE CODING

Imports are generally subject to tariffs in the country of destination. The tariff depends on the type of product and the country of origin. Import tariffs typically are paid by the buyer, but exporters should be aware of how tariffs may affect the final price for the product.

All products are classified according to the World Customs Organization's Harmonized System (HS) of customs tariff codes, which is recognized by customs agencies throughout the world. An HS code is a six-digit number categorizing products into families and subfamilies. A country may introduce additional categories—and digits—as national needs dictate. The United States uses the Harmonized Tariff Schedule (HTS) for determining the tariff classification of imported goods. The HTS is composed of 99 chapters; products are categorized to the 10-digit level. Table 1-1 gives an example of HTS coding for a given product—here for processed raisins.

Because the customs code determines the import tariff that a buyer pays and the rules and regulations for importing, selecting the correct code is essential. Traders may find ambiguity among the different codes because more than one code might apply to a product. Deciding which applicable code is the most favorable in terms of tariff is important, because the tariff affects the product's final sale price. Finding the correct code for a particular product, however, may require the assistance of customs or a forwarding agent. Exporters should consult the customs database of the importing country to determine the correct product code and applicable import duties. If such consultation leaves ambiguity about the correct code, at a trader's request, the U.S. Customs and Border Patrol will determine the classification and resulting tariff for a given product—this classification is known as an *advance ruling*. Many countries' customs authorities issue such rulings.

Table 1-1 HTS Coding Example for Processed Raisins

Division	No. of Digits	Code	Product Description
Chapter	2 digits	08	Edible fruit, nuts, peel of citrus fruit, melons
Heading	4 digits	0806	Grapes, fresh or dried
Subheading	6 digits	0806 20	Grapes, dried
Tariff Item	8 digits	0806 2010	Raisins
Tariff Item	10 digits	0806 201010	Raisins made from seedless grapes, currants
Tariff Item	10 digits	0806 201020	Raisins made from seedless grapes, sultanas
Tariff Item	10 digits	0806 201090	Raisins made from seedless grapes, nesoi

AFRICA GROWTH AND OPPORTUNITY ACT (UNITED STATES)

To support exports from developing countries, most western countries have adopted the Generalized System of Preferences (GSP), in which a large number of products from developing countries benefit from reduced import tariffs. Building on the GSP, the United States enacted the African Growth and Opportunities Act (AGOA), which allows duty-free access to more than 6,000 products from 40 African countries. AGOA covers almost everything that would be exported from Nigeria. AGOA will be in effect until 2015, and perhaps longer if the deadline is extended. The following rules apply to products qualifying for reduced tariffs under AGOA:

- The article must have been made by some process other than a simple combining or packaging operation or the mixture of water with another substance that does not materially alter the characteristics of the article.
- The article must be imported directly from a beneficiary sub-Saharan African country into the territory of the United States.
- Thirty-five percent of the appraised value of a product must be attributed to the sum of the direct costs of processing operations performed in the beneficiary sub-Saharan African country (or countries) plus the cost or value of materials produced in the beneficiary sub-Saharan African country (or countries): the 35 percent value content rule.
- The cost or value of materials produced in the United States may count toward the 35 percent requirement, to a maximum of 15 percent of the appraised value.
- The assembly of goods can take place in either the United States or sub-Saharan Africa from eligible materials.

Appraised value may also be referred to as *transaction value*. It includes

- Packing costs incurred by the buyer
- Selling commission incurred by the buyer
- Value of any assistance provided to the producer free of charge by the buyer
- Royalty or license fee that the buyer is required to pay as a condition of the sale

- Proceeds accruing to the seller of any subsequent resale, disposal, or use of the imported merchandise.

The direct cost of processing includes all costs in the growth, production, manufacture, or assembly of the given merchandise, such as the following costs:

- Labor, fringe benefits, and on-the-job training costs
- Engineering, supervisory, quality control, and similar personnel costs
- Dies, molds, and tooling costs, as well as depreciation of machinery and equipment
- Research, development, design, engineering, inspection and testing costs.

The calculation of these values may be complicated, and producers aiming to capitalize on AGOA may consider consulting an expert in the matter. The manufacturer or producer claiming AGOA eligibility must also maintain certain records for a period of five years from the date of entry as proof of meeting the minimum requirements. These records include the calculation of value content, proof of country of origin (production records, place of production information, purchase orders, invoices), bills of lading, and shipping papers. Appendix B provides a checklist for exporting nontextile goods under AGOA. (Additional requirements apply to textiles. These are not covered here.)

COSTS

Producers must factor into their business calculations costs beyond overhead that all businesses incur. (This guide does not cover product design or marketing costs or other topics concerning how to attract buyers and generate sales.) They should take into consideration the following costs when deciding on a price for their product:

- Local costs
 - Transportation
 - Banking and insurance
 - Packaging
 - Freight forwarders
 - Export documentation
 - Storage and handling (before and after shipping)
 - Air or sea freight (inclusive of insurance)
- Overseas costs (depending on agreement with seller)
 - Import duties and taxes
 - Landing charges and handling fees
 - Inland transport
 - Wholesale and retail margin
 - Value-added tax

FINANCING

Sellers also have to decide, in consultation with the buyer, how payments for shipments will be made. Sellers should consider the security provided by each of the following methods and the ease with which each method may be exercised:

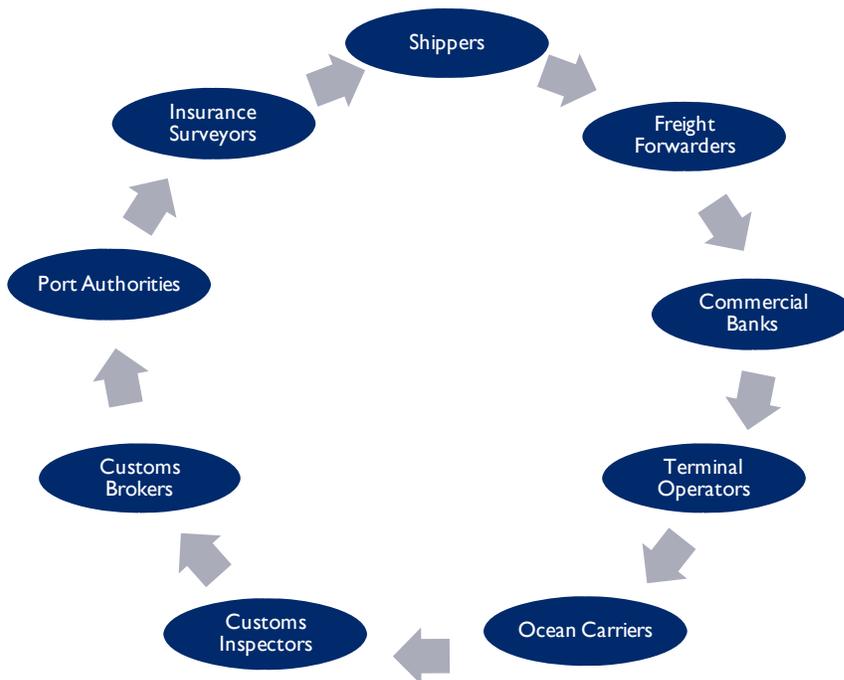
- **Open account**
 - **Open check.** The buyer draws a check in favor of the exporter and sends it by mail or courier. This option may not be possible if the check is from a U.S. bank and the seller has an account at a Nigerian bank.
 - **Bankers draft.** The buyer purchases a draft from his bank and sends it to the exporter, who presents it to his bank and is credited with equivalent funds.
 - **Telegraphic transfer.** The buyer instructs his bank to transfer funds to the exporter's bank, which advises the exporter that payment has been received.
- **Bill for Collection.** The exporter prepares a bill of collection and presents it to his or her commercial bank along with the shipping documents. The bank, through correspondence with the buyer's bank, obtains the buyer's acceptance of the debt and dispatches the shipping documents to the buyer's bank, which makes payment from the buyer's account. A sight draft is the most common form of bills of collection.
- **Letter of Credit.** Banks issue letters of credit and give them to sellers in accordance with the buyers' instructions to make payment within a prescribed time. This is the safest way to ensure payment for goods and is used mainly when parties are unsure of each others' creditworthiness and business ethics. It can, however, be time consuming. International rules on letters of credit can be found in the Uniform Customs and Practice for Documentary Credits (UCP), which is used by bankers and commercial parties in most countries. The latest version is UCP600.

2. PREPARING TO TRADE ABROAD

INTRODUCTION

The process of exporting is complex. It requires attention to detail, accurate recordkeeping, and constant communication with the parties involved (see Figure 2-1). Nigerian exports must follow two sets of procedures: Nigerian export laws and regulations and the import laws and regulations of the destination country. Food, animal, and pharmaceutical items have extra health, safety, and quality requirements. If a product meets U.S. or EU criteria, it will meet the entry requirements for most other markets.

Figure 2-1 Parties Involved in Export Transport



EXPORT READINESS

Before entering the export market, potential exporters should ask themselves the following questions to determine if they are ready to export:

- Are senior managers committed to making a success of the exporting endeavor?
- Is a formal export plan in place?
- Is the product established, unique, and competitively priced?
- Can the product be redesigned easily to suit the intended market? Can new features, such as new materials and packaging be added? Can the product be modified to meet international standards?
- Will suppliers continue to supply the raw materials and components needed to meet export demand even if unexpected changes occur in the domestic and/or international marketplace?
- Does the firm have spare production capacity to fill large orders quickly? Does the production process include consistent quality control?
- Does the product have an established and profitable home country market?
- Is a system for managing expenses and income in place?
- Is cash, savings, or access to financing sufficient to cover export production and marketing?
- Can the firm survive for at least two years without making a large profit?
- Are staff trained in place who speak the right languages with experience in export marketing, logistics, and customer service?
- Has export advice (or training) been solicited from experts in the field?
- Has research been conducted in export marketing?
- Have managers considered all export risks and how to address them?

TRADE PROMOTION ORGANIZATIONS

In Nigeria, a small or medium-sized company wishing to venture into the export business is advised to join a trade promotion organization that provides export development and marketing services such as the Nigerian Export Promotion Council (NEPC). Trade associations such as the Manufacturers Association of Nigeria and the Nigerian Association of Chambers of Commerce, Industry, Mines and Agriculture (NACCIMA) can also offer export assistance. The Chambers of Commerce provide certificates of origin so exporters can take advantage of trade preferences (such as AGOA). Exporters should also research the export incentives offered by the Nigerian government.

NIGERIAN GOVERNMENT AGENCIES AND PARASTATALS

Depending on the product, one of the following government agencies or parastatals may become involved in the export process, by levying fees, requiring paperwork, or issuing a certification of some kind:

- Federal Ministry of Trade and Investment
- Federal Ministry of Agriculture

- Plant Quarantine Services in the Ministry of Agriculture
- Federal Ministry of Finance
- Nigerian Export Processing Zones Authority
- National Agency for Food and Drug Administration and Control (NAFDAC)
- Federal Produce Inspection Service
- Federal Ministry of Commerce and Investment
- Standards Organization of Nigeria
- Nigeria Customs Service (NCS)
- Central Bank of Nigeria
- Nigeria Ports Authority

The Federal Ministry of Finance publishes detailed guidelines for nonoil exports. The website address is found in Appendix A.

PROCEDURE AND DOCUMENTATION REQUIREMENTS

The Nigeria Customs Service is the gatekeeper for goods entering and leaving the country. Its primary missions are to facilitate trade, prevent smuggling, and generate revenue. Customs agents are present at all official border crossings (land, sea and air) and ensure that documentation is in order, duties are paid, and shipments are legitimate. The value-added tax (VAT) is not levied on exports. Appendix C lists the forms required for exporting. Following are basic documentary requirements that agents check for during an export transaction:

- NEPC registration certificate
- Form NXP
- Pro forma invoice
- Sales contract, when applicable
- Certificate of quality issued by one or more government agencies
- Shipping documents such as bill of exit and bill of lading
- Other certificates such as Form EUR- 1
- Clean certificate of inspection (CCI) from Cobalt International Services

Guidelines for NEPC Registration

A potential exporter must register with the NEPC before exporting goods abroad. Registration enables the government to keep a record of all exporters and is required for obtaining government-sponsored export incentives. The following guidelines are in effect:

- Kinds of organizations that may register
 - Limited liability companies
 - Cooperative societies registered by state ministries of commerce and FCDA
 - Government and nongovernment organizations registered by Corporate Affairs Commission
- Documents required for registration
 - Limited liability companies
 - Photocopy of company’s certificate of incorporation
 - A certified true copy of memorandum and articles of association
 - Certified true copy of Form C07
 - Cooperative societies

- Certificate of registration
 - Bylaws
- Government and nongovernment organizations
 - Certificate of registration by Corporate Affairs Commission
 - Articles of association
 - Law establishing the agency in the case of government organization
- Fees
 - Application form—N500
 - Registration—N10,000
- Verification of local addresses: Registered exporters must have their local addresses verified by the council, which will help the council follow up with such companies in their efforts to export.

Form NXP

Exporters are required to complete and register Form NXP with an authorized dealer (i.e., any commercial or merchant bank). The purpose of Form NXP is to ensure that goods to be exported meet buyers' expectations, because the goods will be subjected to inspection by government agencies. A second purpose is to ensure that only goods that have satisfied the buyer's order have been shipped; the Nigeria Customs Service on shipment will certify a copy of the form. The final objective is to ensure that proceeds (payment) due to the exporter are duly repatriated within 90 days of shipment of goods and credited to his domiciliary account maintained with the authorized dealer that registered Form NXP. Form NXP must include the following details:

- Name and address of exporter
- NEPC number
- Description of the goods to be exported
- Quantities and measurements of the goods to be exported
- Unit cost of goods
- Total cost of goods
- Other charges, if any
- Mode of transportation
- Name and address of buyer (consignee)
- Country of destination
- Other documents such as phytosanitary certificates, certificates of Standards Organization of Nigeria, NAFDAC.

Form NXP is completed in six copies. The processing bank retains the first copy and the second copy is sent to the Central Bank of Nigeria, which forwards its copy to the National Maritime Authority. The third, fourth, fifth and sixth copies are sent to the NCS. After goods are shipped and the necessary endorsements received from the NCS, the copies are dispatched promptly to the Central Bank, NEPC, and the exporter; and a copy is retained by the NCS.

NIGERIA EXPORT SUPERVISION SCHEME

The Preshipment of Exports Act of 1996 requires the inspection of all products intended for export to ensure that the quality of products meets the standards of quality required by the

international market. The act also created the Nigerian Export Supervision Scheme (NESS), which has the following responsibilities:

- Provide the government with a primary source of accurate information about physical and fiscal aspects of export transactions
- Help ensure that exports are recorded and export proceeds are repatriated to assist in economic planning to enable infrastructure development and maintain a strong economy
- Assists government in increasing exports and thereby enabling all Nigerians to benefit from the revenue earned by these activities.

Cobalt International Services Limited is the preinspection agency mandated to issue a CCI after it inspects export goods. Cobalt International's office locations are listed in Appendix D.

The Technical Committee on NESS is made up of representatives of the Federal Ministry of Finance, Federal Ministry of Commerce, Central Bank of Nigeria, Nigeria Customs Service, Nigeria Export Promotion Council, and Cobalt International Services.

QUALITY CONTROL

Export quality control examines whether a given export

- Meets product specifications with consistency and predictability;
- Complies with regulations; and
- Meets traceability requirements.

Food safety is a very important issue in the food industry because the stakes are so high. Regulators seek to safeguard food imports and exports, and customers are better informed than in the past and now demand safety, consistency of quality, value for money, and product and suppliers they can trust.

Quality control covers the following aspects of export products:

- Physical attributes
- Absence of food hazards
- Absence of pesticide residue
- Absence of foreign matter
- Odor and color (normal)
- Absence of rot or mold
- Correct packaging materials
- Absence of live insects.

The regulatory agencies involved in quality control in Nigeria are the Plant Quarantine Services of the Federal Ministry of Agriculture and NAFDAC. They issue certificates to exporters on the quality of goods, but their certificates are valid only on the export side; importers may not accept them. SGS, a private company, and Codex Alimentarius, a UN agency, and the other third-party certifiers issue quality certificates that importers recognize.

EXPORT PROHIBITIONS

The government of Nigeria maintains an export prohibition list that may be modified from time to time. As of the time of writing, the following items cannot be exported from Nigeria:

- Maize
- Timber (rough or sawn)
- Raw hides and skin (including wet blue and all unfinished leather)—anything under H.S. codes 4101.2000.00 through 4108.9200.00
- Scrap metal
- Unprocessed rubber latex and rubber lumps
- Artifacts and antiquities
- Wildlife classified as endangered species and their products, such as crocodile, elephant, lizard, eagle, monkey, zebra, and lion
- All imported goods.

DOCUMENTATION

Importance of Documentation

Exporters must have their documentation in order if they want to succeed in the export business. The importance of maintaining good records cannot be overemphasized. The first requirement is a good filing system for all the records of the exporter's dealings with customers, shipping companies, and suppliers.

Reference materials are also crucial. These can be built up as the export business grows, but even the beginning exporter must have the following reference materials:

- Information on sailings from the main ports that the exporter will ship from. The shipping companies publish this information.
- The telephone numbers and contact names of carriers, forwarding agents, shipping companies, and airlines with which the exporter will regularly do business.
- A supply of the various documents and forms that the exporter will have to fill out.
- A copy of the customs and excise tariffs in the destination country.

Information on one document must match the information in other documents relating to the same transaction. Scrupulous attention to providing the correct document is also called for. For example, a certificate of origin and a certificate of source sound similar but they are not the same thing, and if a certificate of source is required, a certificate of origin will not suffice. In the export business, the devil is in the details. Poor documentation can cause delays in shipping and in the release of goods from customs at the destination. And delays cost money.

Common documentation required for export is described in the following sections.

Commercial

Final commercial invoice. This is an accounting document prepared by the exporter in the name of the importer or his agent. It takes care of charges to enable Customs in the importing country to assess duty payable.

Pro forma invoice. This document is similar to a commercial invoice; it contains details about an international sale of goods and is often required by the importer's government for foreign exchange allocation.

Consular invoice. This is filled on an official form obtained in the consulate of the country of the designation. It enables the invoice to be validated or checked by the importing country's consulate.

Certified invoice. This invoice is needed for independent verification such as a certified invoice by the chamber of commerce, declaration of origin of goods and value.

Packaging list. The document supplements the commercial invoice when quantities, weights or contents of individual units in a shipment vary.

Quality

Certificate of quality and fumigation. This certificate is issued by the Federal Produce Inspection Service for all primary agricultural commodities for exports as evidence of quality.

NAFDAC certificate. NAFDAC issues a certificate of health and sanitary condition of processed food/drug and cosmetics meant for export.

Phytosanitary certificate. The Plant Quarantine Services Organization issues the phytosanitary certificate to ensure that plant products traded across borders are free of pests.

CCI. The clean certificate of inspection is issued by the preshipment inspection agent to ensure that the quality, quantity, and price of the goods being shipped tally with what is in the contract.

Transport

Bill of Lading. The bill of lading is evidence of receipt of goods in a contract between a shipper (exporter) and a shipping company for the carriage and delivery of goods to the consignee at a certain destination. A bill of lading issued to order of the shipper needs his endorsement to enable the consignee to take delivery of his goods. A bill of lading can be negotiable or non-negotiable.

Airway Bill or Air Consignment Note. When goods are transported by air, this document is necessary. When goods are sent by road, a road waybill is issued.

National Maritime Authority Form E-3.2. This form is for sharing cargo information with shipping lines in line with UNCTAD Code 40-40-20. It is obtained from commercial banks. It serves as cargo tracer and loading authorization for the shipping line.

Single Goods Declaration (SGD) Form C2010. This form gives details about a consignment, such as name of exporter, consignee, type of goods, destination, HS code, value, form NXP number, country of origin. It is issued, endorsed, and stamped by the Nigerian Customs Service.

Cargo Tracking Note (CTN). This form is obtained from Transport and Ports Management System Ltd or their agents at the ports. It was introduced recently by the Nigerian Ports Authority and must accompany all bills of lading for goods imported to or exported from Nigeria. A CTN number is generated for each export transaction when the required forms are filled and fees paid.

Financial

Form NXP (Nigerian Export Proceeds). The NXP Form is used by exporters in declaring export quantity and value to facilitate the repatriation of export proceeds. The form is issued by the Central Bank and is obtained from commercial banks. The form is completed in six copies; instructions on the back it should be distributed.

Certificate of Insurance. This is an insurance certificate covering the value of the goods exported. It has to be procured by the exporter when the contract is C.I.F.

Tariffs Concession

Form EURI. This form is completed for exports to the EU. It enables the exporter take advantage of import duty concessions under the EEC-ACP pack (Cotonou Convention). The form can be obtained from Nigerian Customs Service and endorsed by NACCIMA.

GSP. A number of countries have fashioned individual schemes of tariff preferences for developing countries, including Nigeria. The form is obtainable from Nigeria Customs Services. Exports to the United States under AGOA must be covered by an AGOA certificate of origin.

ECOWAS Certificate of Origin. This certificate covers goods being exported within the ECOWAS subregion under the ECOWAS Trade Liberalization Scheme (ECOWAS ETLS). This is to allow for duty-free importation by member states.

Certificate of Origin by NACCIMA. Exports that receive import duty concessions in the importing country must be accompanied by a certificate of origin issued by NACCIMA.

Other Documents

Certificate of Commodity Export. The Federal Ministry of Commerce issues this certificate to collect levies on agricultural commodities exported from Nigeria.

Export Certificate. This certificate is issued by the NEPC so it can collect nonoil export data.

3. U.S. IMPORT REQUIREMENTS

IMPORT PROCESS

Buyers importing goods into the United States are responsible for the payment of duties and ensuring compliance with import regulations. The importer usually hires third parties, such as licensed customs brokers and freight forwarders, to handle the import process and relies on the exporter to provide certain documentation. In general, the U.S. import process can be broken down as follows:

- **File an import declaration with the U.S. Customs and Border Patrol (CBP).** U.S regulations require that import declarations be made by licensed customs brokers, who are usually hired by the importer for each transaction. In filing the declaration, the broker uses documents submitted by the exporter—either to the importing client or directly to the broker at the client’s request—at the time of shipment. Brokers use the Prearrival Processing System to file declarations before goods arrive.
- **Clear goods for entry into U.S. commerce.** After receiving the declaration, the CBP informs other relevant agencies of actions required of them, such as inspection at the port of entry. If no inspection or other action requiring goods to be at the port of entry is necessary, goods can be cleared for entry into U.S. commerce before they arrive. Clearance, however, may be delayed or prolonged if a declaration is not made correctly or if import traffic is heavy. In such cases, the sea container will remain at the port of entry in bond, which means the goods are not yet imported and are not eligible to be recovered by the importing party.
- **Recover goods.** After goods are cleared for entry, the CBP informs the customs broker, who then informs the importer client that the goods can be collected. A freight forwarder hired by the importer recovers the goods from the port and delivers them. In order to recover the goods, the freight forwarder must have a copy of the import declaration that shows that CBP has cleared the goods.

REGULATORY REQUIREMENTS FOR FOOD PRODUCTS

Because consumers from western countries have recently had several scares in which food unsafe for human consumption was inadvertently sold, food safety legislation has been put at the top of agendas in major markets. Consumers are also increasingly critical of the effects of intensive farming on the environment. The increasing importance of diet and nutrition to consumers has intensified their interest in organic foods and in detailed descriptions and lists of ingredients of food products. For these and other reasons, exporters must be aware that agro-based products are subject to specific rules and regulations in overseas markets. Appendix E provides an overview of the seasonal cycle for major Nigerian agricultural export commodities.

Consequently, producers must supply extensive, complex information about their products, especially for export-ready finished products. It is necessary to conduct research into each particular product to ensure awareness and adherence to all import regulations and requirements. It is the responsibility of the producer to furnish documents in case hygiene control authorities question the quality of the products.

The United States has different requirements for different types of imported food. U.S. standards are generally similar to those of the WTO and EU but are more demanding for some products. For example, the United States enforces WTO sanitary and phytosanitary (SPS) regulations for most fresh foods but has more rigorous standards for fish and seafood. The U.S. government's Hazard Critical Control Point (HCCP) program, which is more stringent than WTO SPS requirements, oversees fish and fishery products.

Most foods and drugs are regulated by the Food and Drug Administration (FDA), but the Department of Agriculture's (USDA) Food Safety and Inspection Service (FSIS) regulates meat, poultry, and egg products. The USDA's Animal and Plant Health Inspection Service (APHIS), Veterinary Services division, regulates the import (and export) of animals, animal products, and biological products. The APHIS Plant Protection and Quarantine division regulates the importation of plants and plant products.

HACCP is used to identify and mitigate potential food safety hazards. Introducing HACCP standards (acquired through certification by an international body) to a processing facility is the most efficient way to bring a factory up to international hygiene standards. In the United States, the USDA regulates HACCP systems for meat, and the FDA regulates HACCP systems for seafood and juice.

A phytosanitary certificate must accompany plants, primary crop products (fruits, vegetables, seeds, plants, grains of consumption) and first-transformation products (flour, grain, semolina, malt, and the like). Most countries require this certificate, which must be issued by an approved certifier, such as SGS. A forwarding agent can provide guidance through this process.

The EPA verifies if a product has been treated with authorized quantities and qualities of pesticides and that the pesticide tolerance levels, or limits of maximum residue of pesticides, are permissible. Sometimes, U.S. authorities refumigate food products already fumigated in Nigeria, which increases the pesticide tolerance levels of the products. This situation requires discussion between the two countries to arrive at a mutual recognition agreement on acceptable pesticide levels for Nigerian exports to the United States.

PACKAGING AND LABELING

When presented for retail sale in the United States, all foodstuffs must comply with packaging rules. These rules aim to ensure that consumers receive the information they need to make

Before exporting foodstuffs of nonanimal origin, exporters should ask themselves ask three questions:

1. Does the product follow import market regulations in terms of ingredients, additives, and pesticides?
 2. Does the processing operation respect and monitor hygiene procedures throughout the food production-and-transport chain to ensure that the product is safe for consumption?
 3. Does product labeling comply with regulations requiring clear information be made available to the consumer?
-

informed choices about their food. This is a complex area because requirements differ depending on the product. General guidelines are outlined in Table 3-1.

Table 3-1 U.S. Packaging and Labeling Requirements

Packaging Element	Requirement																																																																				
Packaging and container regulations	Some products, such as wines and alcohol require special packaging or container sizes.																																																																				
Basic labeling requirements	<p>Labels or packaging for prepackaged foodstuffs must contain, at minimum, the following information:</p> <ul style="list-style-type: none"> • Name under which the product is sold (with precision and no confusion) • List of ingredients, preceded by the word "Ingredients," showing all ingredients (including additives) in descending order of weight as recorded at the time of their use in the manufacture and designated by their specific name • Net quantity of prepackaged foodstuffs in American units (fluid ounces and pounds) • Name or business name and address of the manufacturer, packager, or importer. • Place of origin or provenance • Expiration date for consumption, including the day, month, and year • Any special conditions for keeping or use <p>For prepackaged foodstuffs intended for mass caterers (i.e., those sold in bulk), the the name under which it is sold and the date of durability (i.e., use-by date) must appear on commercial documents, and the name of the manufacturer must appear on the external packaging.</p>																																																																				
Mention of food additives	May be contained in the list of ingredients, with abbreviated name if any, such as FD&C No.40 .																																																																				
Nutrition Facts label	<p>Required on most food packages. Example:</p> <table border="1"> <tr> <td colspan="2">Nutrition Facts</td> <td colspan="2">*Percent Daily Values are based on a 2,000 calorie diet. Your daily values may be higher or lower depending on your calorie needs:</td> </tr> <tr> <td colspan="2">Serving Size 1 cup (228g)</td> <td colspan="2">Calories: 2,000 2,600</td> </tr> <tr> <td colspan="2">Servings Per Container 2</td> <td colspan="2"></td> </tr> <tr> <td colspan="4">Amount Per Serving</td> </tr> <tr> <td colspan="2">Calories 260</td> <td colspan="2">Calories from Fat 120</td> </tr> <tr> <td colspan="4" style="text-align: right;">% Daily Value*</td> </tr> <tr> <td>Total Fat 13g</td> <td></td> <td>Less than 65g</td> <td>80g</td> </tr> <tr> <td>Saturated Fat 5g</td> <td>25%</td> <td>Less than 20g</td> <td>25g</td> </tr> <tr> <td>Trans Fat 0g</td> <td></td> <td>Less than 300mg</td> <td>300mg</td> </tr> <tr> <td>Cholesterol 30mg</td> <td>10%</td> <td>Less than 2,400mg</td> <td>2,400mg</td> </tr> <tr> <td>Sodium 660mg</td> <td>28%</td> <td>Total Carbohydrate 300g</td> <td>375g</td> </tr> <tr> <td>Total Carbohydrate 31mg</td> <td>10%</td> <td>Dietary Fiber 25g</td> <td>30g</td> </tr> <tr> <td>Dietary Fiber 0g</td> <td>0%</td> <td colspan="2">Calories per gram: Fat 9 • Carbohydrate 4 • Protein 4</td> </tr> <tr> <td>Sugars 5g</td> <td></td> <td colspan="2"></td> </tr> <tr> <td>Protein 5g</td> <td></td> <td colspan="2"></td> </tr> <tr> <td colspan="2">Vitamin A 4%</td> <td colspan="2">Vitamin C 2%</td> </tr> <tr> <td colspan="2">Calcium 15%</td> <td colspan="2">Iron 4%</td> </tr> </table>	Nutrition Facts		*Percent Daily Values are based on a 2,000 calorie diet. Your daily values may be higher or lower depending on your calorie needs:		Serving Size 1 cup (228g)		Calories: 2,000 2,600		Servings Per Container 2				Amount Per Serving				Calories 260		Calories from Fat 120		% Daily Value*				Total Fat 13g		Less than 65g	80g	Saturated Fat 5g	25%	Less than 20g	25g	Trans Fat 0g		Less than 300mg	300mg	Cholesterol 30mg	10%	Less than 2,400mg	2,400mg	Sodium 660mg	28%	Total Carbohydrate 300g	375g	Total Carbohydrate 31mg	10%	Dietary Fiber 25g	30g	Dietary Fiber 0g	0%	Calories per gram: Fat 9 • Carbohydrate 4 • Protein 4		Sugars 5g				Protein 5g				Vitamin A 4%		Vitamin C 2%		Calcium 15%		Iron 4%	
Nutrition Facts		*Percent Daily Values are based on a 2,000 calorie diet. Your daily values may be higher or lower depending on your calorie needs:																																																																			
Serving Size 1 cup (228g)		Calories: 2,000 2,600																																																																			
Servings Per Container 2																																																																					
Amount Per Serving																																																																					
Calories 260		Calories from Fat 120																																																																			
% Daily Value*																																																																					
Total Fat 13g		Less than 65g	80g																																																																		
Saturated Fat 5g	25%	Less than 20g	25g																																																																		
Trans Fat 0g		Less than 300mg	300mg																																																																		
Cholesterol 30mg	10%	Less than 2,400mg	2,400mg																																																																		
Sodium 660mg	28%	Total Carbohydrate 300g	375g																																																																		
Total Carbohydrate 31mg	10%	Dietary Fiber 25g	30g																																																																		
Dietary Fiber 0g	0%	Calories per gram: Fat 9 • Carbohydrate 4 • Protein 4																																																																			
Sugars 5g																																																																					
Protein 5g																																																																					
Vitamin A 4%		Vitamin C 2%																																																																			
Calcium 15%		Iron 4%																																																																			
Specific provisions or exemption	The contents of the label must be at least in English. Special mention may be necessary for genetically modified food and foodstuffs for particular nutritional purposes. Specific rules govern the use of the organic label.																																																																				
Regulations	<ul style="list-style-type: none"> • Fair Packaging and Labeling Act • Nutrition Labeling and Education Act. 																																																																				

IMPORTS ARRIVING BY OCEAN VESSEL

New importer security filing and additional carrier requirements went into effect in January 2010. The importer—the owner, purchaser, consignee, or agent, such as a licensed customs broker—must submit certain information electronically to the CBP before merchandise can be imported

into the United States by ocean vessel. This rule does not apply to cargo arriving by any other mode of transportation. The following data must be submitted no later than 24 hours *before the cargo is laden aboard a vessel destined to the United States*:

1. Seller
2. Buyer
3. Importer of record number or free trade zone applicant identification number
4. Consignee number
5. Manufacturer or supplier
6. Ship to party
7. Country of origin
8. HTS number of the commodity
9. Consolidator name
10. Location of container stuffing (if applicable)

For elements 5-8, importers may submit a range of responses based on facts available at the time of submission. The filing, however, must be updated as soon as more accurate data are available and no later than 24 hours before the ship is due to arrive in port. Elements 9 and 10 must be submitted as early as possible, but no later than 24 hours before the ship's arrival at a U.S. port.

REGISTERING FOOD PROCESSING FACILITIES

Companies wanting to export food products to the United States must register their processing facilities with the FDA. The FDA provides a registration number for each facility, which must be recorded in the export documentation. The registration form is available on the FDA website. NEEP has published a guide to registering foreign food facilities with the FDA to assist companies in navigating this process. Meat, poultry, and egg products are regulated separately.

Unlike the FDA, which deals directly with individual food facilities, the FSIS coordinates with the government of the foreign country before accepting meat, poultry, or egg products for sale from that country in the United States. Currently 33 countries are eligible to import meat and poultry products to the United States. Nigeria is not among these countries.

TRACEABILITY

In 2011, the United States tightened food safety laws so that food products can be traced back to suppliers. Implementing regulations are still being developed, but exporters should be aware that this law may affect the documentation and procedures required of them. Certain customs procedures also require traceability documentation, such as a certificate of origin. In addition, some large retailers have adopted a policy of telling their customers what happens to their products at all stages of the production process. In essence, successful processors and exporters need to document and keep records of all purchasing transactions, processing steps, workers, and dates and locations of processing. Traceability requirements will continue to become more stringent.

4. TRANSPORTATION BASICS

International trade involves the transportation of goods from one part of the world to another. This chapter discusses ICC rules and regulations covering. The ICC developed the Uniform Customs and Practice for Documentary Credits (UCP), Uniform Rules for Collection (URC), Incoterms, and other standards that facilitate worldwide trade. There are various modes of transport: air, sea, rail, road, and parcel post. The use of more than one mode of transport is referred to as multimodal transport.

INCOTERMS

Of particular interest to Nigerian exporters are Incoterms. These three-letter abbreviations are used in contracts for the sale of goods throughout the world. They define the responsibilities of the buyer and seller and specify what is included in the price of a product shipment and where the goods will be delivered. The three-letter abbreviation is appended, or qualified, by a place name or port, usually for the destination, but sometimes for the point of origin. Incoterms are updated from time to time; as of 2010, there were 11 rules, down from 13.

Incoterms should be used so that all parties know what is included in the price quoted and what is not. For example, if an exporter has quoted US\$10,000 EXW but the signed contract stipulates US\$10,000 DDP to New York, the exporter will have to pay freight costs and will be responsible for all export and import paperwork and payment of import duties. Mistakes like this make the difference between profit and loss.

For Any Mode of Transport

EXW—Ex Works. The seller makes goods available at its premises. This term places the maximum obligation on the buyer and minimum obligation on the seller. EXW is often used for an initial quotation for the sale of goods without any other costs included. EXW means that a seller has the goods ready for collection at his premises (such as factory or warehouse) at a certain date. The buyer pays transportation costs and bears the risks for bringing the goods to the final destination. The seller does not even load the goods or clear them for export. If the seller does accept to load the goods, he does so at the buyer's risk and cost. If parties want the seller to be responsible for loading the goods and to bear the risk and costs of loading, this must be made explicit in the contract of sale. This is always used with the name of the place of delivery; for example, EXW Lagos Processing Headquarters.

FCA—Free Carrier. The seller hands over the goods, cleared for export, to a carrier named by the buyer at the named place. The seller pays for carriage to the named point of delivery, and the

risk passes when the goods are handed over to the first carrier. This is always used with the name of the place of delivery; for example, FCA Lagos.

CPT—Carriage Paid To. The seller pays for carriage. Risk transfers to buyer upon handing goods over to the first carrier. This is always used with the name of the destination; for example, CPT New York.

CIP—Carriage and Insurance Paid to. CIP is the containerized or multimodal transport equivalent of CIF (see below). The seller pays for carriage and insurance to the named destination point, but risk passes to the buyer when the goods are handed over to the first carrier. This is always used with the name of the destination; for example, CIP New York.

DAT—Delivered at Terminal. The seller pays for carriage of the goods to the port of destination, except for costs related to import clearance, and assumes all risks up to the point that the goods are unloaded at the terminal. This is always used with the name of the destination terminal; for example, DAT Long Beach Container Terminal X.

DAP—Delivered at Place. The seller pays for carriage to the named place, except for costs related to import clearance, and assumes all risks before the point that the goods are ready for unloading by the buyer. This is always used with the name of the destination; for example; DAP XYZ Warehouse, 123 Street Place, Houston, Texas.

DDP—Delivered Duty Paid. The seller is responsible for delivering the goods to the named place in the country of the buyer, and pays all costs in bringing the goods to the destination, including import duties and taxes. This term places the maximum obligations on the seller and minimum obligations on the buyer. This is always used with the name of the destination; for example; DDP XYZ Warehouse, 123 Street Place, Houston, Texas.

For Sea and Inland Waterway Transport

The following Incoterms are for international trade when transportation is conducted entirely by water:

FAS—Free Alongside Ship. The seller must place the goods alongside the ship at the named port. The seller must clear the goods for export. The term is suitable only for maritime transport but NOT for multimodal sea transport in containers. This term is typically used for heavy-lift or bulk cargo. This is always used with the name of the shipment port; for example; FAS Lagos.

FOB—Free on Board. The seller must load the goods on board the vessel named by the buyer. Cost and risk are divided when the goods are actually on board the vessel. The seller must clear the goods for export. The term is applicable for maritime and inland waterway transport only but NOT for multimodal sea transport in containers. The buyer must instruct the seller of the details of the vessel and the port where the goods are to be loaded, and there is no reference to, or provision for, the use of a carrier or forwarder. This is always used with the name of the shipment port; for example; FOB Lagos.

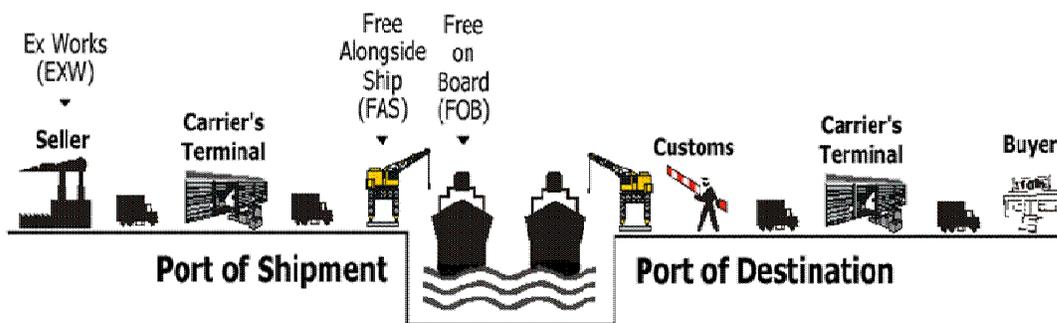
CFR—Cost and Freight. The seller must pay the costs and freight to bring the goods to the port of destination, but risk is transferred to the buyer when the goods are loaded on the vessel. This refers to maritime transport only; insurance for the goods is NOT included. This term was

formerly known as CNF or C&F. This is always used with the name of the destination port; for example; CFR Miami.

CIF—Cost, Insurance and Freight. CIF is the same as CFR except that the seller must also procure and pay for the insurance. It is used for maritime transport only. This is always used with the name of the destination port; for example; CIF Baltimore.

Figure 4-1 depicts some Incoterms in action.

Figure 4-1 Incoterms in Action



SHIPPING

There are three forms of shipment, depending on the type of cargo and the size of the consignment; containerization, bulk, and break bulk.

Containerization

Containerization means placing cargo in freight containers built according to ISO standards. Containerization offers better security, reduced loading and unloading times, less cargo damage during handling and transit, and capability of multimodal transport. ISO marine containers come in two sizes:

- 20 foot (6 meter)—accommodates approximately 26 cubic meters and up to 24,000 kilos
- 40 foot (12 meters)—accommodates approximately 52 cubic meters and up to 30,480 kilos

There are a several types of containers—standard, refrigerated, insulated, tanktainers, open top containers, and others.

The industry refers to the containerization of cargo in terms of full container loads (FCL) and less than a container load (LCL). FCL is when a single shipper uses the full capacity of a container for a single consignment. LCL is when the cargo of a number of shippers is consolidated and stowed in one container destined for a common port. Consolidation is done by the transport company according to its schedule and not by the exporter. If the transport company has enough goods for the same destination, the exporter may be eligible for a discounted shipping rate because use of

the container is maximized. Exporters should compare the cost of a group container that reaches FCL for the shipper to the cost of an LCL shipment of strictly one producer's cargo.

In practice, many food shipments are done in LCL, and importers are accustomed to dealing with this kind of delivery. In an LCL situation, cargo should be placed in a wooden box or on pallets of standard size, generally 80 x 120 cm. Boxes or multiple bags should be stacked on the pallet in layers to make a firm unit load. Exporters from the same area or region may consider working together to group their shipments if going the same destination to save on costs.

Break-bulk

Break-bulk cargo is transported in consolidated units on pallets, or packaged in bales or bags but is not containerized. Packaging can be critical in break-bulk shipping because goods are less protected. Break-bulk can cost more or less expensive, depending on the country of destination and other factors. A forwarding agent can come up with the different options and pricing for different kinds of shipment.

Bulk cargo

Bulk cargo is products such as oil, grain, and iron transported loose without packaging. Cargo from specialized bulk terminals is fed into specialized ships on conveyor belts or through air pressured pipes into the holds of special cargo ships.

TRANSPORT INSURANCE

The responsibility of paying for insurance between buyer and seller depends on the terms agreed to and is indicated in the Incoterm used. Insurance is arranged by the buyer in CFR and by the in CIF. Insurance must cover the cost of the cargo; adequate shipment information should be kept on hand so a claim can be filed in case of an accident. Coverage is normally limited to a certain sum per kilogram of lost or damaged goods. If the seller provides the insurance, the matter should be discussed with a forwarding agent, who will arrange a standard contract. Insurance normally costs 3–5 percent of the value of the products, depending on the nature of the products.

EXPRESS AIR SERVICE

Small-volume exports that do not require refrigeration or special treatment may be shipped by specialty express air shipping services, such as Federal Express or UPS. Using such services is relatively easy, and small buyers often prefer to take delivery of products through these services. Overseas manufacturers often have their own accounts with the express services, which allow the buyer to manage the export process directly through the service and to pay the exporter on an FOB or ex-warehouse basis rather than upon delivery. Exporters should consult their export agents and freight forwarders to identify a company in Lagos that can manage express air shipments.

PREPARING INTERNATIONAL SHIPMENTS

Exporters should follow the following tips in preparing their shipments for export:

- Carton dimensions should be appropriate for maximizing on pallets or loading into air or sea containers.

- Maximum weight of packages to be handled manually should be 22 kilos (50 pounds).
- Packages should pass the drop test
- Forwarding agents should be accredited.
- All documents—commercial invoice, customs value declaration, freight insurance, freight documents, packing list, certifications, and more—must be prepared with care.
- Before loading, the container should be inspected for cleanliness. Typically containers are lined with cardboard on the top and sides; the cardboard absorbs excessive moisture and prevents cartons from shifting during transport.
- Shipping documents must be forwarded to consignee (for sea shipments, by courier; for air shipments, by fax).

SHIPPING DOCUMENTATION

Documentation of exports can be as important as the quality of the goods. Faulty information or incomplete documentation can cause transport delays or hold things up at the port of entry. Freight forwarders and buyers who import regularly can often provide assistance with shipment documentation. Table 4-1 lists the documentation required for import into the United States and some documents that can be requested by buyers, such as insurance or third-party inspections. Exporters should confirm all documentation requirements with buyers.

Table 4-1 Typical Shipping Documentation and Responsible Party for U.S. Imports

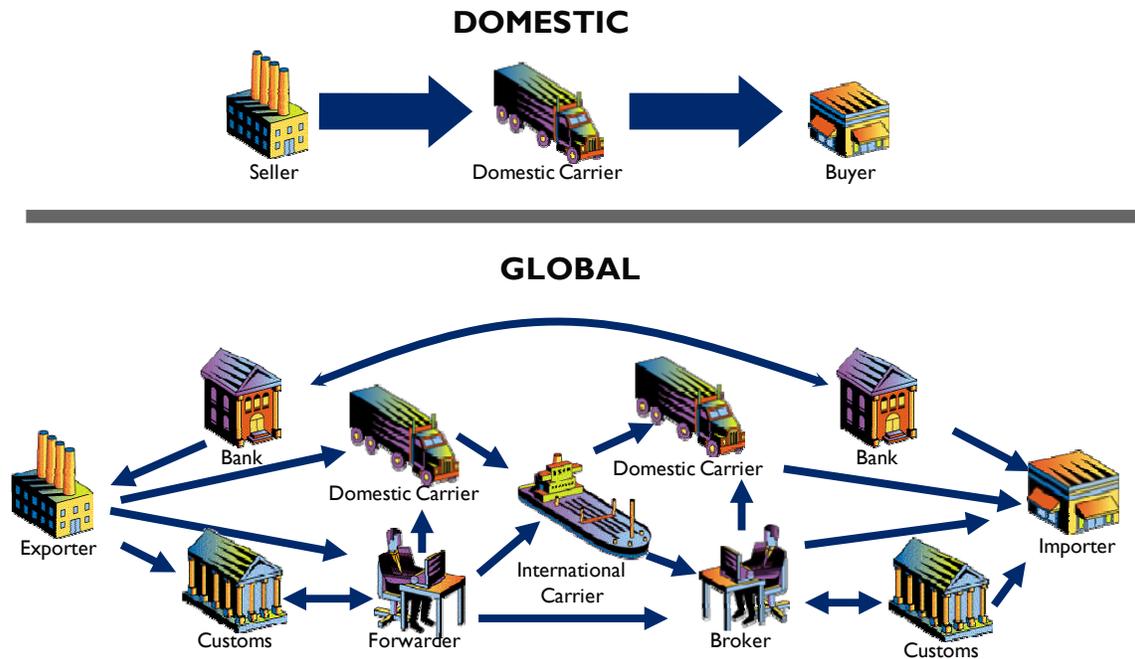
Documentation	Prepared By
MANDATORY	
Commercial invoice	Exporter
Export packing list	Exporter
Certificate of origin	Exporter (official government document)
Inward cargo manifest	Shipping company
Bill of lading	Freight forwarder
NOT MANDATORY	
Shipper's export declaration	Freight forwarder
Insurance certificate	Freight forwarder
Letter of credit (if payment arrangement)	Importer (Buyer)

EXPORT LOGISTICS

Sending products from one country to another involves many parties—freight forwarders, transportation carriers, customs agencies, and more. Generally, finished goods are delivered to the U.S. buyer's destination. To deliver to a U.S. customer's warehouse, or to comply with certain shipping requirements, large manufacturers typically have logistics specialists coordinate and track shipments. Most successful suppliers to the U.S. market have export departments staffed with English speakers familiar with the documentation required. The department must manage

communication among many players, as Figure 4-2 illustrates. For SMEs this is not a practical or cost effective solution. Such exporters should consider outsourcing logistics services to a qualified company or individual.

Figure 4-2 Coordinating Responsibilities of the Exporter



When the seller is responsible for getting the product to a certain location in the destination country, the logistics must be in order before shipment is made to ensure timely delivery. Logistics may include warehousing and transport costs. Planning export logistics involves knowing the customer's requirements, including specifications, quality levels, price, packaging, time and place of delivery. The choice of transportation for delivery of orders will depend on the following factors:

- Speed
- Cost
- Nature of commodity
- Transport legislations/regulations
- Physical environment needs (temperature, humidity, etc.)
- Packaging
- Capability of transporter

NEEP hopes that this overview of how to export to the United States helps Nigerian businesses get started in this huge and potentially rewarding market.

APPENDIX A. USEFUL WEBSITES

Topic	Website
NIGERIA	
Export procedures	www.shipperscouncil.com/export_guidelines.htm
Export process	www.customs.gov.ng/Stakeholders/notice_exporters.php
Export guidelines	http://nigerianexporter.org/exportguide.php
Customs Service	www.customs.gov.ng
NAFDAC	www.nafdacnigeria.org and www.nafdac.gov.ng
NEPC	http://nepc.gov.ng/portal/
Manufacturers Association of Nigeria	http://www.nigerianexporter.org/man.php
NACCIMA	http://www.naccima.com/
Cargo dues on exports and imports	www.nigerianports.org/dynamicdata/uploads/SCHEDULEOFTARIFF.pdf
UNITED STATES	
Tariff data and international trade statistics	www.dataweb.usitc.gov
Harmonized Tariff Schedule	www.usitc.gov/tata/hts/ , http://hts.usitc.gov
AGOA	www.agoa.gov
AGOA product eligibility	www.agoa.gov/eligibility/product_eligibility.html
Food and Drug Administration	www.fda.gov
Food safety	www.fda.gov/Food/default.htm
Nutrition labeling manual	www.fda.gov/Food/GuidanceComplianceRegulatoryInformation/GuidanceDocuments/FoodLabelingNutrition/ucm063113.htm
FDA Facilities Registration Portal	www.access.fda.gov/oaa/
Customs and Border Patrol	www.cbp.gov
Advance electronic information	www.cbp.gov/xp/cgov/trade/trade_outreach/advance_info/
APHIS import/export procedures	www.aphis.usda.gov/import_export/index.shtml
HACCP	www.fda.gov/food/foodsafety/hazardanalysiscriticalcontrolpointshaccp/default.htm
Limits of maximum pesticide residue	www.cfsan.fda.gov/~dms/qa-top.html
Good Manufacturing Practices	www.fda.gov/Food/GuidanceComplianceRegulatoryInformation/CurrentGoodManufacturingPracticesCGMPs/default.htm
HAACP	www.fda.gov/food/foodsafety/hazardanalysiscriticalcontrolpointshaccp/default.htm
INTERNATIONAL	
Food and Agriculture Organization	www.fao.org
International Chamber of Commerce	www.iccwbo.org/

APPENDIX B. CHECKLIST FOR EXPORTING NONTEXTILE GOODS UNDER AGOA

Activity	Responsibility
1. Commercial Invoice is prepared by the producer and includes a description and value of the goods. This value can be either retail or wholesale or expressed with a mark-up agreed between the buyer and the exporter. In any case the price should reflect cost of all inputs. This document is the standard invoice issued by business and is subject to auditing by the IRS, VAT and Customs. It must include a declaration certifying the value.	Producer
2. Certificate of Origin is obtained then completed. The Certificate is normally purchased for a minimal amount from a national chamber of commerce and is filled out by the exporter or the broker. The Certificate describes the goods as in item #1 and certifies where the goods are produced (the name of the country where at least 30 percent value has been added to the goods).	Producer
3. Declaration made by broker on behalf of the exporter based on the two documents listed above. The broker may want to physically inspect the goods to ensure that the declaration tallies with the physical goods.	Broker
4. Goods sent to Customs of the exporting country for examination and certification. This is done by the exporter or the broker on the exporter's behalf. Presentation should include the Declaration and Certificate of Origin.	Exporter or Broker
5. Customs gives clearance for shipment. The Certificate of Origin may be endorsed by Customs at no cost.	Customs of Exporting Country
6. Exporter transmits the originals of the Commercial Invoice and the Certificate of Origin to the importer or other agent who will make the official customs declaration at the US side.	Exporter

APPENDIX C. NIGERIAN EXPORT DOCUMENTS

S/N	Title	Use(s)	Where Obtainable
1	ICCO-I Certificate	Combined certificate of origin and declaration of value for cocoa levy	Federal Ministry of Commerce. Produce Inspection Unit
2	GSP Forms	For tariff concession for all countries involved in the North-South trade	NACCIMA, NCS
3	ECOWAS Certificate of Origin and Movement Certificate	For goods traded under the ECOWAS Trade Liberalization Scheme	NEPC AND NACCIMA
4	Form J	Clearance letter for the export of solid minerals	Federal Ministry of Solid Minerals Dev. & Nigerian Mining Corporation
5	Certificate of Clearance from Veterinary Health services (Phytosanitary Certificate)	For export of animals, animal products and pets	Veterinary Health Services Dept. in the Federal Ministry of Agriculture
6	Certificate of Clearance from National Museums and Monuments	For exports of handicrafts and artifacts	Department of National Museums and Monuments
7	Clearance from Department of Forestry	Exports classified "Endangered Wild Life Species". Wood/wood products, furniture and components.	Department of Forestry
8	From NXP (Nigerian Export Proceed)	For commercial exports originating from Nigeria	Central Bank of Nigeria, Commercial Banks.
9	Form NCX	From non-commercial export	Central Bank of Nigeria, Commercial Banks
10	Nation Maritime Authority Form C-Series	For allocation of cargoes to Shipping Lines. It serves as cargo tracer and loading authorization to allotees	National Maritime Authority, commercial banks
11	Single Goods Declaration Form; (SDG) form C2C10	Gives the particulars of consignment	NCS
12	Certificate of Quality Foods and Drugs	Certifies the quality of foods drugs meant for exports and cosmetics	NAFDAC
13	Certificate of Quality	For Manufacturers	Standards Organization of Nigeria
14	Certificate of Analysis and Quality	To certify the quantity of the product in question	Issued by Manufacturers, Processors, or Miners
15	Certificate of Quality and Fumigation	To certify quality of Raw agricultural Commodities	Federal Produce Inspection Service
16	Bill of Lading/Airway/Road way Bills	Evidence of carriage of goods	Shipping companies

S/N	Title	Use(s)	Where Obtainable
17	Clean Certificate of Inspection	Pre-Shipment Inspection	Cobalt International Services Ltd
18	Export Certificate	Capture Live Export Data	NEPC
19	Pro forma Invoice	Foreign exchange allocation	N/A
20	Final Commercial Invoice	Assess duty payable	Exporter
21	Consular Invoice	Validation of invoice by importing country's Consulate	Consulate Office
22	Certified Invoice	Independent verification	Chamber of Commerce
23	Packaging List	Lists contents, quantity, weights of products	Exporter
24	Airway Bill /Air Consignment Note	When goods are dispatched by air	Airline
25	Certificate of Insurance	When contract is Cost Insurance Freight C.I.F	Insurance Company
26	Form EUR I	Import duty concessions granted ACP countries	NCS
27	Certificate of Commodity Export	Export levy on agricultural commodities	Federal Ministry of Commerce

APPENDIX D. NIGERIAN QUALITY INSPECTION AGENCY OFFICES

Cobalt International Offices for Preshipment Inspection Of Nonoil Exports

State	Town or City	Address
<ul style="list-style-type: none"> • Abia • Imo 	Aba	No. 32/34 Faulks Roads, 4 Floor, U.T.B. Building, Aba. Tel. 08038153947, 08038153847
<ul style="list-style-type: none"> • Adamawa • Taraba 	Yola	First Floor Sabru-House, No. 30, Atiku Abubakar Way, Jimeta-Yola. Tel. 08036144997
<ul style="list-style-type: none"> • Anambra • Ebonyi, Enugu 	Onitsha	National Inland Waters Ways Authority (NIWA) Port Complex, P.M.B. 1625, Onitsha. Tel:08038153945
<ul style="list-style-type: none"> • Benue • Kogi 	Makurdi	62, Old Otukpo road, High Level, Makurdi Tel: 08036145012
<ul style="list-style-type: none"> • Borno • Yobe 	Maiduguri	9 Shehu Laminu Road, Maiduguri, Tel: 08036181909
<ul style="list-style-type: none"> • Delta • Edo 	Warri	Warri Dockyard, Warri/Sapale Road, Warri,
<ul style="list-style-type: none"> • Kano • Jigawa 	Kano	No. 1B Suleman Crescent, Nasarawa, Kano. 064-317785
<ul style="list-style-type: none"> • Katsina 	Katsina	No. 60 Hassan Usman Road, Katsina. Tel: 08036181938
<ul style="list-style-type: none"> • Lagos • Oyo • Ogun 	Lagos	No. 47, Calcutta Street, Apapa, Lagos. Tel: 01-5870295, 08036181938, 01-7943040
<ul style="list-style-type: none"> • Ondo • Osun 	Akure	Tisco House, Ado/Owo Road, Akure Tel: 08034744729
<ul style="list-style-type: none"> • Plateau • Bauchi • Gombe 	Jos	9, Bauchi Road, By Total Filling Station Jos. Tel: 08036144994
<ul style="list-style-type: none"> • River • Bayelsa 	Port Harcourt	302 B, Port Harcourt Aba Express Way, Port Harcourt Tel:084-482600

State	Town or City	Address
<ul style="list-style-type: none"> • Akwa Ibom • Cross River 		
<ul style="list-style-type: none"> • Sokoto • Kebbi 	Sokoto	39, Gusau Road (Former Nigerian Airways Office) Sokoto. Tel: 083-6160602
<ul style="list-style-type: none"> • Zamfara Gusau	Gusau	No. 23 Sokoto Road, Adjacent to Government House, Opposite Meyetti Allah, Gusau. Tel: 08036146003.
<ul style="list-style-type: none"> • F.C.T • Kaduna • Niger 	Abuja	Plot 9 LS (F) Close, Off Yedserem Street Maitama, Abuja. Tel:09-4136007

APPENDIX E. SEASONAL CYCLE OF AGRICULTURAL EXPORT COMMODITIES

Commodity	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
Cocoa main season	■	■	■	■	■	■								
Cocoa light season									■	■	■	■		
Cashew						■	■	■	■					
Sesame		■	■	■	■	■	■							
Cotton				■	■	■	■	■	■	■	■			
Ginger	■	■	■	■	■	■	■							
Sheanut									■	■	■	■	■	■
Soybean		■	■	■	■	■								
Rubber main season	■	■	■	■	■	■								
Rubber light season								■	■	■	■			