

A BILL

FOR

AN ACT TO AMEND THE NIGERIA CUSTOMS SERVICE ACT, 2023, TO
PROVIDE FOR IMPORT DUTY INCENTIVES TO SUPPORT AGRICULTURAL AND
INDUSTRIAL DEVELOPMENT AND FOR RELATED MATTERS

Sponsored by Hon. Abubakar Hassan Nalaraba

[] Commencement

Enacted by the National Assembly of the Federal Republic of
Nigeria-

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1. The Nigeria Customs Service Act, 2023 (in this Bill referred to

as "the Principal Act") is amended as set out in this Bill.

2. The Principal Act is amended by inserting immediately after

section 83, a new section "83A" as follows-

83A. Import Duty Incentives for Industrial and Agricultural

Development:

(1) Notwithstanding any other provision of this Act, import duties

on agricultural machinery, industrial equipment, and essential raw materials

shall be reduced or waived to promote local production and support national

industrial development.

(2) The Federal Ministry of Finance, in consultation with the

Nigeria Customs Service and other relevant agencies, shall publish and

periodically update the list of eligible goods that qualify for this incentive.

(3) The waiver or reduction of import duties shall be granted based

on clearly defined eligibility criteria, including the applicant's potential

impact on employment generation, local value addition, and alignment with

national economic priorities.

3. This Bill may be cited as the Nigeria Customs Service

(Amendment) Bill, 2025.
- Amendment of

the Nigeria Customs

Service Act, 2023

Insertion of a

New Section 83A

Citation

EXPLANATORY MEMORANDUM

This Bill seeks to amend the Nigeria Customs Service Act, 2023, to introduce import duty incentives for agricultural and industrial development.