

## **Government Reforms and Internal Revenue Generation of the Nigerian Customs Service**

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**Abstract:** This study is aimed at making a critical analysis of the effects of government reforms on revenue generation of the Departments of the Nigeria Customs Service (NCS). Secondary data, generated through documents analysis, were used for this paper. An extensive analyses of five (5) strategic Departments of the Nigeria Customs Service was done. It was discovered that though reforms may have increased the revenue generation of the Nigeria Customs, yet, it was not still without challenges that more concerted and proactive measures need to be taken by both the Nigeria Customs Service and the government mainly to build and sustain a wholesome revenue generation regime that can cushion the pressures of the contemporary society.

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### **I. INTRODUCTION**

Over the years, government has wanted input in productivity but realizes that the public sector, including Nigeria Customs Service, has been quite passive in this regard. Consequently, some projects enlisted to boost the economy were unattainable, thus, creating a vacuum in both capital and infrastructural developments. This, however, led to government reforms designated to stimulate the revenue generation of the Nigeria Custom Services, to optimum capacity in order to meet up with the demands of the modern society. Reforms are fundamental to socio-economic planning. It is all inclusive approach to address the loopholes in revenue generation by any government. For the Nigeria Customs Service, it is a monumental responsibility, in this regard, to constitute a major player in complementing the Federal Government in nation building.

The Nigeria Customs Service adopted many structural reformations to ginger revenue generation and the totality of this is a positive result so far manifested in the volume of revenue being realized today. This has, indeed, contributed greatly in assisting government to be committed to her constitutional obligations to the citizens. While reform serves as an interventionist policy of government; the positive returns, on the other hand, recues government developmentally.

Modern society is replete with enormous socio-economic responsibilities government owes to her citizens. Ever the emergence of globalized societies and the consequent interdependence across borders, hence, pressures on socio-economic structures as a result of migration and population explosion constitute the main burden of government to grapple with. This, however, prompts successive regimes to tackle the acute infrastructural utility and co-relational jack-up in government spending to match. Thus, this indirectly levies upon the government the task of raising fund to finance her projects. One would simply begin to imagine where this fund would be coming from. It is obvious from all the sectors including those saddled with the responsibility of imports and exports, and border-inter-trades etc. Before I continue, it is necessary to critically explain the key words of the topic for proper understanding of the essay. So, we can start from reform.

Reforms are reflexes to impeding factors of production including capital, which underlies revenue generation. Reform therefore entails a progressive and, of course, continuous assessment of structural frame-works to enhancing productivity. Intermittently, it comes as an interventionist policy to revamp a dwindling economy in revenue generation. Put differently, reforms and revenue generation are integral indices for stabilizing economy though with contending bottlenecks.

### **II. CONCEPTUAL FRAMEWORK**

According to Encarta Dictionaries of English Language, reform means “to change and improve something by correcting faults, removing inconsistencies and abuses, and imposing modern methods or values” (Microsoft, Encarta, 2009, 1993-2008 Microsoft Corporation). This definition is exceptional to the foregoing topic of discussion. Here, the entire idea of reform absolutely coincides with the prefix: “re” in ‘reform’, meaning doing it again in order to correct faults, remove inconsistencies and introduce new frameworks to improve on the former. Reform then becomes a necessity in managing and administering a dynamic society in as much as man is not infallible in policy and policy formulation. Therefore, government reform implies continuous reassessment of policies for improvement and advancement. This is a bit generic; it will still focus on the sector at hand, which is Nigeria Customs Services.

Before highlighting on revenue generation, it is pertinent to understand what revenue means. Revenue is finance or capital assembled for transaction, projects, debts services, services and other purposes money can serve. Revenue, as explained by the Oxford Dictionary Thesaurus and Wordpower Guide (2000), originated from Latin: *revenire* (return) is “the income received by an organization” or “a state’s annual income from which public expenses are met”. From a typical economic point of view, Lipsey (1987: 235) opines that “revenues of a firm are the receipts that it obtains from selling its

products” and services as in the case of Nigeria Customs Services. Analytically, the bulk of the functions of the Nigeria Customs Service lie on perfecting its coordinating activities so that government can earn revenue. Such activities include the major statutory duties of the Nigeria Customs Service in import and excise trade facilitations (Monthly Order, February, 2013: 5). The central point about revenue from the above is that revenue is a by-product of goods and services rendered. In other words, without adequate and quality goods and services, revenue will be affected. Then, how do we secure adequate revenue? How do we diversify revenue generation? It is simply by enhancing production of goods and services optimally.

Invariably, this brings us to the view of revenue generation bearing in mind the need to meet the targets of providing ‘adequate and quality’ goods and services for the citizenry. Therefore, revenue generation implies strategic mobilization of factors of production to maximize profit or ‘income’. It can also be called a system by which an organization raises money to meet her needs; or rather, wealth creation, in most subtle way. Internal revenue generation will focus on “those revenue sources that are generated solely by the State and Local Governments” ([www.firs.ng/IGR](http://www.firs.ng/IGR)). That is, ‘revenue sources’ generated within a state. But this is no mean task as it is saddled with lots of challenges that are going to be analyzed in the proceeding sections of the work. For the purpose of this paper, however, it is useful to briefly trace reforms from historical perspective.

### **An Overview of Nigeria Customs Service Reforms**

The Customs Service was established in 1891 under the British Colonial Administration with the appointment of T. A. Wall as the first Director General. Its main function was solely the collection of Inland Revenue in Niger Coast Protectorate. With this in mind, one can rightly say that the Customs Service evolved in two different periods of Colonial and Post Colonial era. That is: from 1891 – 1960; and from 1960 till date (cf. Adeogun A. A.; 2011).

The colonial era witnessed lots of British dominance administratively up to the beginning of the post colonial period that was characterized by the necessity to address and manage Colonial sentiments that led to feeling of alienation among Nigerians and to ultimately give them greater opportunity in the helm of the affairs of their country administratively and otherwise. It was the period of indigenization, which was aimed at prioritizing on greater local content involvement in Customs administration. The idea being that, local content would engineer employment and thus empowerment, which is resourceful to economic development. This marked the end of Colonial era, though with four (4) years overlap from the 1960, which is the beginning of the Post Colonial era. It is interesting to note that the period of independence ignited in Nigerians an outstanding degree of patriotism – a spirited desire of deep attachment to national socio-economic revival, and consequently, the Nigeria Customs Service was not an exception as a sector of the economy.

The Nigeria Customs Service was established in line with the Law governing its functions and duties as contained in the CEMA No 55 of 1958, now being cited as Cap C45 of 2004, Laws of the Federation of Nigeria [LFN].

Major functions include: collection of revenue from customs and excise and accounting for the government, anti-smuggling activities across borders, complementing government efforts in economic development through revenue generation and so on. To be able to perform this daunting task, the Nigeria Customs Service has undergone structural changes. (Nwagwu J. 2011). These structural changes took place right from colonial era to the post colonial period that witnessed reforms inclined to modernity, though, still at the developing stage.

First area of remarkable reform is the ICT, which from 1994/95 – 1999 was to anchor the gradual process of the full automated system for customs data (ASYCUDA) on behalf of UNCTAD by ECOWAS-CCC. It continued to 2004, which saw implementation of ASYCUDA in earnest. .

In August 2009, Alhaji Abdullahi Dikko Inde assumed the office of the Customs Comptroller-General and that marked a very fundamental shift to proactive reform systems. It is understandably that the contemporary society is confronted with unmitigated challenging circumstances in which Customs, as one of the revenue generating sectors of our economy, has really devised strategies to deal with. In other words, ICT occupies prominent area of Customs reform towards revenue generation.

### **ICT Reform and Revenue Generation**

From the outdated manual processing Long Room method to the partial automated Customs Processing Centre (CPC), which is to channel the full Automated System for Customs Data (ASYCUDA), there is no doubt that a major change is practically under way. Thus, the era of fast-track and secured Information and Communications Technology (ICT) has introduced E-CUSTOMS via ASYCUDA in line with the international best practices. The “ICT system includes seven core functions: cargo control; declaration processes; payment and accounting; risk management; statistic and reporting; intelligence and enforcement; and a communications gateway” (Customs Reforms and Modernisation in Nigeria: 2012:15). From these set goals, it is not misleading to conclude that the hitherto pervasive maladministration in Customs management and services are curtailed through ICT. This repositioning enhances productivity and consequently offers the Federal Government great opportunity, resource-wise, to sustain the economy while still embarking on capital projects without much recourse to the dwindling oil revenue as a result of constant regional and international tensions.

Furthermore, the ASYCUDA guarantees accountability, transparency, error-free and timely service delivery “including...capacity to give online help, DTI capability, the tariff and commodity-code...generate statistics and management information” (Customs Reforms and Modernisation in Nigeria :2012:16). This is feasible through the purposeful interconnectivity of the duo: PAAR and SYSTEMS AUDIT. While Pre Arrival Assessment Report (PAAR) ensures speedy processing of customs papers even prior to the arrival of shipment; the Systems Audit, on the other hand, impartially audits the operations of ASYCUDA (and that of PAAR) and request for Debit Note (DN) in case of compromise. Generally, ICT is indispensable to Customs statutory “responsibility of collecting and accounting of revenue rightly due to the Federal Government as well as counter smuggling at the country’s borders”. No wonder the Customs Comptroller-General, Alhaji Dikko Abdullahi-Inde, convincingly states that:

2014 is a year we have to prove to the Federal Government that yes we have come of age, that we have built technological competitors that will stand the test of time. You are very much aware of the target for us this year- it is N1.2trillion”.

(Benson Akomo, writes)

Such a huge target is strongly supported by the modern and sophisticated ASYCUDA system, which practically inhibits revenue misconducts and manipulations at all levels of Customs operations. Accordingly, government is favourably positioned to earn ample revenue as proper accountability is guaranteed. Therefore, ASYCUDA system has made the Nigeria Customs Service, “arguably one of the most enterprising revenue generating agencies of the government” (“THIS DAY LIVE”, 24<sup>th</sup> August, 2014).

Let it be appreciated that staff welfare has been tremendously improved by the current administration. Since 2009, salary payments and deduction remittances have been regular with considerable improvement based on 2010 upward review in salary. Delays in salaries relating to all manner of mistakes, inefficiencies and high risk of data loss in an incident of fire outbreak are henceforth improbable in the current CGC ingenious REMITA (Funds and Schedules Remittance) payment system, powered by ‘SystemSpecs’. Clearly, the up-grades from the obsolete MS DOS operating system to REMITA – with officers’ biometric data capturing and payroll information processing in a share, online-real-time option geared towards elimination of ghost workers, paper work and full financial data integrity is a welcome development if fully implemented. The REMITA system assures security of Payroll data since the search engine is not hosted in Nigeria. Inclusively, officers pay slips are now automatically transmitted to their e-mail inboxes facilitating their zeal to service. What matters most here is that the amount of resources, and of course money, that would have been lost to ghost workers and other salary pilfering are converted into revenue for government utilization.

It is not strange to say that Customs experiences lots of hurdles in ICT related operations. In a developing economy like Nigeria, one may argue that the use of ICT is still at its embryonic stage. Though measures have been put in place to remedy the situation, yet, there is still need for massive staff development and capacity building in ICT to match the ever increasing concomitant work-flow.

Other frightening ICT setbacks are cyber crime and related crimes, which have continuously mounted security pressures on e-commerce and transactions especially this period of socio-economic interdependence (globalization). Regrettably, the Nigeria Customs Service’s ASYCUDA system is still being upgraded to full Single-Window optimization. Meanwhile, the lapses inherent in the systemic advancement are enough weight to bear on the revenue generation capacity of the Nigeria Customs Service.

It is devastating to note that Customs still has to struggle with “poor electricity and communications infrastructure at border posts” (*Customs Reforms and Modernization in Nigeria*; 2012:16) irrespective of the strategic importance they constitute to Nigeria security and economy. The point is that, ICT cannot thrive in an incessant truncated power-supply system. The ongoing government reform in the power sector is timely and useful but there is still need to approach it with spirit of urgency and emergency by more practical legislation and implementation of relevant policies.

Another set-back emanates from that “posed by software incompatibility both among SPs and between SPs and NICIS” (*Customs Reforms and Modernisation in Nigeria*; 2012:16). This will invariably create discrepancies in Customs daily reporting making set-goals uncoordinated. To this effect, software harmonization and compatibility will definitely ensure proper synchronization among different units thereby enhancing productivity via trade facilitations.

By every standard, the above scenario implies a latent defect in revenue maximization. Government should take the lead in as much as projects, such as, power requires monumental resources to deal with. Another reform to consider is:

### **Human Resources (HR)/Capacity Building Reform and Revenue Generation**

Every organization depends on solid foundation of her staff and this justifies the inclusion of Human Resources department in the Customs reform to ensure that capacity building is part and parcel of the organizational frame-work. In this regard, the Human Resources department constantly promotes training and retraining of the officers and men of the Nigeria Customs Service locally and internationally to enhance professionalism and optimum workforce. The establishment of the two Customs Training Colleges for Customs recruits and a Staff College for mid-level and Senior Officers serving both regional and national training needs, in partnership with foreign universities, offer up-to-date training opportunities for the entire Customs employees. There is also provision for expertise training in collaboration with relevant resources persons, organizations and stakeholders to guarantee first-class service delivery to the public.

What this translates to is that efficient and professionally well trained officers are enormous potentials being realized in their daily service returns. Government then benefits from this service enhancement, which is revenue in projection.

In order to inject new blood and ensure continuity in the system as old officers are retiring, a mass recruitment of graduates was carried out in 2009 and 2011. Such intimidating number of graduates had never been recruited in the history of the service. This caliber of mass recruitment is basically aimed at revamping and reinforcing the Nigeria Customs Service with skilled manpower to match the contemporary challenges arising from interstate economic transactions. Alongside the graduate mass recruitment, the Nigeria Customs Service commenced enhancement of officers’ smartness and rebranding process by launching new camouflage and ensuring that Customs uniforms and accoutrements are in constant supply. These appearance upgrades have immensely helped to power revenue generation traits among the officers and men of the Nigeria Customs Service as it is evident in annual revenue progression reports.

But, to an extent, one can discover that the Nigeria Customs Service is still wobbling with revenue maximization in recent times, and there is need to fix things here. A review of this suggests that though the Nigeria Customs Service has really taken steps in Human Resources Developments and welfare, yet, there are still more to do in order to adequately carter

for all interests. In terms of training, it is established that “course length, staffing principles, class size, equipment and facilities” need to be improved upon. However, it may not be outright ungratefulness and insatiability to add pensions, insurance and housing to the list (cf. Customs Reforms and Modernisation in Nigeria: 2012:14).

In safety and security dimensions, the acquisition of modern and sophisticated combat arms and other gadgets to match, and, if not to out-match, the recent growing and daring sophistication involved in smuggling and related crimes is not enough - as poor training of the officers in full combat techniques has technically marred the project. In that case, what is needed now is a revolutionary full combat training that will equip Customs officers well enough to withstand these armed smugglers and their accomplices. At least, this measure will drastically reduce not only the operational risks of Customs officers but also the compensation costs thereby stabilizing the employee numerical strength.

Here, appropriate bodies really need to take a lead here so long that reforms in safety and security cannot be complete without proper trainings on the usage of these arms and security gadgets.

### **Integrity Reform and Revenue Generation**

Integrity revolves around ethical principles of transparency, discipline, honesty, hard work, loyalty, patriotism and so on, which are germane to achieving the statutory functions of the Nigeria Customs Service. The introduction of ethical institutions and parallel staff grooming in ethics and values, social norms, the rules of engagement, the Civil Service Rules, the SERVICOM (Service Compact for Nigerian People) etc are systematic overtures for proper service delivery implied in Customs motto: “Justice and Honesty”. To further reinforce productivity around integrity and probity, Customs 7Cs was introduced and conspicuously displayed in every office to serve as golden rules for operations among Customs staff. The 7Cs are: (1) C – Courtesy without loss of dignity (2) C – Clear Questions (3) C – Careful Examinations (4) C – Clean House in all Respects (5) C – Command Attention (6) C – Control (7) C – Consult Colleagues.

The general overview of the above is that integrity in service is analogous to ‘clean hands in all respects’ in order to maximize revenue generation for the government (cf. Monthly Order: February 2013: 32).

Nevertheless, it is unarguable to say that corruption remains the biggest challenge facing the Nigeria Customs Service today. The degree of capital loss accrued from illicit practices has undermined the feasibility of sustainable revenue generation by the Nigeria Customs Service. In response to that, the then Comptroller General of Customs, Alhaji Abdullahi D. I. CFR, applied stick and carrot approaches objectively. Promotion and reward are due to the deserving officers, while different categories of punishments await those whose stock-in-trade constitutes antics. He has also read the riot act to delinquent officers and does not hesitate, if need arises, handing them over to the police for prosecution. Also, the discipline seat has been strengthened to handle all disciplinary cases emanating from officers of Customs formation. Administratively, the Nigeria Customs Service remains inflexible to upholding her management standards. Zero-tolerance to laxity and crimes is strictly instituted to ensure sanity and quality service in-line with the organizational set-goals.

Indolence, lateness, unnecessary absenteeism, ghost-worker, awkward and unprofessional appearance, etc and crimes and offences, such as, forgery, theft, victimization, sexual harassment, as well as tribal and religious intolerance, to mention but a few, are destructive elements of revenue generation.

Customs is also stringent in maintaining working cordial relationships within and outside the Customs formation. It is interesting to note that recent reforms have bridged both the vertical and horizontal gaps that usually exist between officers of unequal ranks and those of equal ranks respectively. Such an achievement has really heightened Customs target and result.

Cumulatively, the above professional values have equitably reflected on the Customs’ operational frameworks and productivity in alignment with national rebranding agenda.

### **Collaboration with Stakeholders Reform and Revenue Generation**

The dynamism involved in revenue generation has led the Nigeria Customs Service expand its linkages with both intra and inter states private-sectors/stakeholders. Partaking of this magnitude creates interdependence and problem-solving framework modeled upon diplomatic and Authorized Economic Operator (AEO) system based on trust, accountability and responsibility etc paving way for solid macro-economic base for the nation, Nigeria. Trade relations are central to the Nigeria Customs Service; and designed approaches are being updated to serve the purpose.

In a more proactive anti smuggling operations and trans-boarder crimes -- to facilitate trade and boarder security, the Nigeria Customs Service liaises with neighbouring countries. Example of such bilateral customs agreement is between Nigeria and Bene Republic governments. Also, as a major player in Africa, the Nigeria Customs Service maintains cordial working relationship with World Customs Body in Brussels. This culminated in the visit of the Secretary General early 2014.

Undoubtedly, these diplomatic collaborations will not only facilitate Customs’ revenue generation in Nigeria but also make positive impact in the overall operational performance of the officers’ and men of the Nigeria Customs Service. Challenges may arise in vision and policy incompatibilities. But what matters most is the willingness to harmonize and foster a common ground.

Customs sustains outstanding cordial relationships with Ministry of Finance and the Central Bank of Nigeria to ease revenue collection, accountability and rendering to the Federation account. Besides, Customs partners with Nigeria Shipping Council, which is a major stakeholder, to accomplish its statutory responsibilities. Improved trade facilitation is largely anchored on counterpart workflow of the shipping council for timely, easier; more secured and scrutinized automated cargo-in and cargo-out processing in combine in sections of agencies, such as : the National Drug Law Enforcement Agency (NDLEA), the Standards Organization of Nigeria (SON), the National Agency for Food and Drug Administration, Control (NAFDAC), and the Nigeria Customs Service (NCS) etc. Invariably, such categorical ‘e spirit de corps’ dealing among these organizations create unquantifiable linear progression in revenue generation by the Nigeria Customs Service.

There has been increased number of town-hall meetings between the importers, customs agents and Customs managements with a view to forging and fostering business-like relationships for revenue generation. However, in order to

improve image and enlightenment of the general public, an update is being anchored on the Nigeria Television Authority (NTA) networks service weekly to broadcast Customs operations in Nigeria. All these measures are policies being implemented to boost revenue generation and notable evidences of the positive results abound.

But, it is not devoid of barriers at times when issue of prominence arises among officers of the combine service teams and squabble over authority. The most devastating barriers are the poor levels of information and communication technology (ICT) literacy and compliance among employees of these organizations; and also members of the public or the business community. Some of the reasons behind this persistent challenge are that most members of the public, especially the uneducated business community, simply shy away from acquiring basic computer knowledge; and some Customs and other agencies employees including customs agents etc lack the academic and professional intuition for the relevance of ICT skills. Even when such is not the case, intermittent power outage often constrains all ICT base-operations. This really needs adequate and immediate attentions both in power stability and ICT gadgets repairs and refurbishing to key into international best practices that will obviously translate into revenue maximization.

### **Infrastructural Reform and Revenue Generation**

Truly, infrastructure embodies critical elements to stimulating optimal performance in any organization. The degree of human resource dependence on infrastructure is undoubtedly a primary reason for adequate development in that regard. It is evident that basic infrastructural developments inculcate result oriented attitude in career progression. The Nigeria Customs Service, therefore, has taken bold steps to streamline all the infrastructural departments to encourage productivity by the administration of the then Comptroller-General of Customs- Alhaji Abdullahi D. I., CFR.

An evaluation of this shows that the Customs Headquarters, with state of the art upgrade and expansion at the back, now spectacularly appeals to sight. The new corporate Headquarters in Maitama District is under construction to reaffirm its commitment and dealings with appropriate corporate bodies. The head office annex at Central Area, Garki, has also been renovated. These efforts have, hitherto, enhanced the ambience and thus motivated staff for greater performance, which means greater revenue generation.

More so, officers' quarters and barracks have been modernized and new ones built to improve staff welfare and shelter needs. Notably among these are the Mabushi ultra modern lake view management officers' quarters, the Kuje officers' quarters, the Karu clinic and barrack expansion and re-modernization respectively, to mention but a few.

It is also important to note that high powered electric generators have been mounted at all the required command offices including the Central Area, Garki headquarters annex to ensure constant electricity supply and uninterrupted operations.

Above these incentives are numerous challenges associated with building engineering and maintenance of the installed infrastructures, such as, the electric generating sets etc. it is difficult to decipher between infrastructural development and maintenance culture in Nigeria. Study shows that infrastructures, such as, building and cognate architectures have constantly been bedeviled by activities of unprofessional and unscrupulous contractors, site engineers etc who compromise with the engineering and construction standards for selfish interests. The worrying part of this is the aftermath financial burden government has to bear in addition to sub-standard jobs being delivered. In most cases, government has to re-award the contract for an upgrade and maintenance, but it will turn out to be business as usual--a vicious cycle that terribly undermines revenue generation by the government.

To enhance safety and efficiency of the officers, the Nigeria Customs Service has procured different patrol vehicles, boats, aircrafts and arms and ammunition to combat smugglers and related crimes (Customs Reforms and Modernisation in Nigeria: 2012:14). This reform witnessed a shift from the moribund archaic G3 rifle to more sophisticated combat Ak47 rifle to cope with sophistication involved in the current smuggling activities across borders. All these facilities are expected to impact positively on the capabilities of the Customs to generate more revenue for the government.

But in a situation where there is an intentional cut in supply-chain of arms and ammunitions as often orchestrated by some officers and contractors, the borders remain porous to smugglers thereby affecting revenue generation. At times, it takes a dramatic triangular dimension in a deal existing from a manufacturer/supplier, to some corrupt government officials and to the officers; and then, back to the manufacturer/supplier.

Clearly, all these setbacks are impediments to revenue maximization and a holistic approach is needed to address the ugly situation.

Economic reform refers to necessary structural adjustments to cope with internal and external visions of governance. It can refer to policies that are directed to attain socio-economic progress with attendant recommendations to follow below:

The Nigeria Customs Service has significantly thrived in renewed and proactive revenue generation policies that have pragmatically cushioned up government efforts in realizing her fundamental responsibility to her citizens. The record below is an indicator of the accumulated progressive achievements of the Nigeria Customs Service in revenue generation targets:

### **Total Revenue Collected by the Nigeria Customs Service:**

1. 2006 --- N344,993,197,220.40
2. 2007 --- N413,410,441,013.64
3. 2008 --- N470,828,088,327.77
4. 2009 --- N519,971,986,901.66
5. 2010 --- N546,640,506,367.12
6. 2011 --- N741,835,653,478.52
7. 2012 --- N850,876,698,974.19

Etc. (Monthly Order, February, 2013: 8)

In all, government needs money to run the state and the Nigeria Customs Service is fully aware of this and really working towards it. The above revenue figures could improve if not for corruption, indolence, a number of leakages, as well as some primordial factors that have hindered revenue drive of the Nigeria Customs Service.

### III. RECOMMENDATIONS

Some recommendations have been offered but a step further will be taken to address other areas not touched or fully touched in each of the reforms discussed above:

As an emerging economy, there is need for Nigeria government to review both tariff barriers and prohibition list to encourage and facilitate trade; thus, discouragingsmuggling and other sharp practices.

Since ICT performance and capacity is tied to constant energy supply thereby requiring concurrent reform in power sector. That being the case, a total overhauling of power sector to more stable modern eco-friendly technology should be targeted with every amount of seriousness.

Budgetary allocation should be increased alongside ever increasing revenue target for Customs.

In ICT, the hosting of the server in foreign country to guard against theft, data loss, fire risk etc is a welcome development but there is strong need for duplicate model to be developed locally to avert data insecurity as a result of global threat of data hacking and cloning etc and their devastating effects. Also, government should be able to develop full capacity to host the ICT server locally, at least, for the sake of national pride.

In view of the recent global economic downturn and its effects on the Customs' revenue generation target, government should enact policies that will encourage local industries to thrive so that more revenue from the excise will be supportive.

There should be provision of adequate funding for researches relating the Customs operations, government policies on customs and excise, international trade policies/practices etc for update and advancement in service.

Recruitment should be contracted to professional body or firm to guarantee proficiency in the service. This will ensure that best and most qualified hands are recruited for quality assurance. This measure will also facilitate training and retraining since best hands possess the IQ base and perspicacity of mind that will easily help them respond to the technicalities involved in the training manual and modalities.

In view of the prevailing circumstances associated with developing economy, there should be enabling laws to harmonize Customs operational procedures, including ICT bases in view of single window ASYCUDA project, with other agencies to foster cooperation and result.

### IV. CONCLUSION

Government responsiveness to growing socio-economic demands of the citizens is parallel to indispensability of holistic paradigm of reformation. Many sectors of our economy have witnessed declines consequent upon lack of enabling legislations or policies to stimulate more productive action plan from both the management and production departments.

A service oriented organization like the Nigeria Customs Service has so far keyed into this economic capacity building and revival in various ways that have yielded cumulative result favourable to nation building. It is of great important to note that, although several reforms had taken place in the service before, yet, one cannot deny the fact that in reality, what exists as Customs today, together with its outstanding dynamism in productivity, integrity as well as alignment with international best practices, is all the bulk of eclectic ingenuity of the former Comptroller General of Customs, Alhaji Abdullahi D. and his team,. It does reflect the leadership quality of one whose humaneness, prudence, transparency and adaptable approach in management to carry his people along for adequate trade facilitation and revenue generation. A lot has practically happened within and outside the organization – from human resources development, capacity building, ICT, Integrity, infrastructure to collaborations especially with foreign partners in line with the transformation agenda of the Goodluck Ebele Jonathan administration.

However, patriotism is the driving force behind every reformation as citizens pride upon socio-economic strength of their country. The recent upward figure of revenue generated by the Nigeria Customs Service is a confirmation of radical and structural changes that have taken place in the organization. A lot has also been put in place not only to sustain the trend but also to initiate a multiplier effects in that, as years go by, the amount of revenue being generated will be simultaneously in geometric progression with its full utility advantages. The Nigeria Customs Service has significantly thrived in renewed and proactive revenue generation policies that have pragmatically cushioned up government efforts in realizing her fundamental responsibility to her citizens.

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