NCS Promotion Exam (AC → DC): Cheat Sheet

Exam date: to be announced. Source: web-scraped study pack (NCS Act 2023, CEMA, ECOWAS CET, official NCS releases, July 2026 revenue reporting). Figures current as at November 2026 — re-verify current affairs in exam week.

1. History & structure

Fact	Detail
Founded	1891 — T.A. Wall, Director-General of Customs (Niger Coast Protectorate); began as the Department of Customs and Excise.
Milestones	1958 CEMA (No. 55 of 1958, commenced 1 Apr 1959) · 1975 Customs & Excise Preventive Service (s.194, armed s.195) · 1988 paramilitary + autonomy under Finance Ministry · 1997 ASYCUDA · 2006 destination inspection · 2013 NICIS · 2017 NICIS II · 2024 B'Odogwu pilot.
Motto / HQ	Justice and Honesty · Abuja (Maitama).
Zones	A=Lagos · B=Kaduna · C=Port Harcourt · D=Bauchi — each headed by an ACG (Zonal Coordinator).
Commands	Area Commands headed by Comptrollers (Area Comptrollers). Special units: FOU, Strike Force, Marine, CIU (under CGC's office).
Oversight	Federal Ministry of Finance; Board chaired by the Finance Minister, CGC vice-chairs. Duties paid into the Federation Account; 2nd highest revenue agency after FIRS.

2. NCS Act 2023 & CEMA legacy

Provision	Detail
New law	NCS Act 2023, Act No. 35 of 2023 — repeals CEMA Cap C45 LFN 2004. Single customs territory; ports/airports/terminals = customs control zones; goods under control until lawful release.
2023 reforms	E-administration statutory (PAAR, Form M, NICIS II/B'Odogwu, single window) · post-clearance audit after release · uncleared goods may be deemed abandoned · seizure without court order OK; disposal (sale/destruction) needs a court order · transparent public auction/tender · officers protected from personal liability in good faith.
Board	Chaired by Finance Minister; handles policy, appointments, promotion, discipline. Waivers: Federal Government/President on Finance Ministry recommendation.
CEMA sections	8 police powers · 46 forfeiture of improperly imported goods · 147/150 search premises/persons · 158 patrol freely · 161/164 untrue declarations/fraudulent evasion · 165–166 armed-disguised offenders, assembling · 167 seizure & condemnation · 169 forfeiture of conveyances · 77 signalling smugglers · 138 drawback · 180/186 officers prosecute / Board compounds · 194–195 Preventive Service, arms.

3. Ranks & administration

Ladder (officer cadre)	ASC II → ASC I → DSC → SC → CSC → AC → DC → Comptroller → ACG → DCG → CGC
Equivalents	DC ≈ Assistant Director (GL 15) · Comptroller ≈ Deputy Director · ACG ≈ Director · CGC ≈ Perm Sec · Army: Comptroller = Colonel, ACG = Brigadier.
Heads	CGC (President appoints) · 6 DCG departments (FATS; Tariff & Trade; Enforcement/Investigation/Inspection; Strategic Research & Policy; HR; Excise/FTZ & Industrial Incentives) + TRADOC DCG · Zone = ACG · Command = Comptroller.
Career	Entry (degree) = ASC II, GL 08 · CONPASS salary structure · promotion competitive (APER + potential + seniority) via Board · retirement 60 yrs / 35 yrs · 2026 Strategic Refresher Course batches for DCs.

4. Tariff & classification

Topic	Detail
HS code	WCO Harmonized System: 6 digits (2 chapter · 2 heading · 2 subheading); ECOWAS extends to 10 digits. Rulings: Tariff & Trade directorate (HQ).

Topic	Detail
ECOWAS CET (Nigeria since 1 Jan 2015)	0% essentials (medicines, capital goods) · 5% raw materials · 10% intermediate · 20% finished consumer · 35% sensitive.
Duty types	Ad valorem (% of value) · specific (per unit/weight) · remedies: anti-dumping (low pricing), countervailing (subsidies), safeguards (surges). Tariff escalation = higher duty on processed goods.
Prohibited vs restricted	Prohibited = banned outright; restricted = needs permit/licence. ETLS = duty-free for ECOWAS-origin goods; AfCFTA rules of origin likewise.

5. Valuation, duty & procedures

Topic	Detail
Valuation methods (strict order)	1 Transaction value · 2 Identical goods · 3 Similar goods · 4 Deductive · 5 Computed · 6 Fall-back.
FOB / CIF	FOB = cost to vessel (no freight/insurance); CIF = Cost + Insurance + Freight. Duty converted at the official CBN rate (B'Odogwu links directly). Import VAT 7.5% collected for FIRS.
Import chain	Form M (bank) → PAAR → arrival/manifest → SGD entry → examination → release. PAAR (2013) replaced RAR. Possession passes on lawful release, not on bill-of-lading endorsement.
Risk lanes	Blue/green = no exam · yellow = scan/documents · red = 100% physical. TRS measures release times.
Regimes	Bonded warehouse (duty unpaid until removal) · temporary import under bond · transit/transhipment · coastwise on transire · exports on NXP form.
Excise/FTZ	Excise on locally manufactured goods (alcohol, tobacco, sweetened beverages); excise licence required; export = remission. FTZs under NEPZA with customs oversight; into customs territory = dutiable.

6. International bodies

Body	Remember
WCO	Est. 1952 (Customs Co-operation Council), renamed WCO 1994, HQ Brussels. Administers HS. Revised Kyoto Convention (1999) = facilitation. SAFE (2005) = supply-chain security, AEO. Arusha Declaration = integrity.
WTO	Est. 1 Jan 1995 (successor to GATT 1947), HQ Geneva. Valuation Agreement + TFA (in force 2017).
ECOWAS / AfCFTA	Treaty of Lagos 1975; ETLS duty-free scheme. AfCFTA: Kigali 2018; Nigeria signed + ratified 2019. Preferential claims need proof of origin.

7. Modernization & current affairs (Nov 2026)

Topic	Detail
B'Odogwu	Home-grown Unified Customs Management System (UCMS); piloted PTML, 23 Oct 2024; replaced NICIS II nationwide by 2026; direct CBN rate link; anticipates the National Single Window. e-auction live since 2017.
Leadership	CGC Bashir Adewale Adeniyi (MFR) — acting 19 Jun 2023, substantive Oct 2023. Predecessors: Ali 2015–23, Dikko 2009–15, Gyang Buba 2004–08.
Revenue	2025: target ₦6.584T, collected ₦7.277T (+10.24%). 2026 target ₦11.074T (approved July 2026). Apapa = top command.
Legislation	NCS Act (Amendment) Bill 2025: import-duty incentives for agriculture & industry.

8. Public Service Rules numbers to have cold

Rule	Fact
Ages	Entry 18–50; retirement 60 yrs or 35 yrs, whichever first.
Probation	2 years (min 6 months); progress reports every 6 months.

Rule	Fact
Promotion wait	GL06–below: 2 yrs · GL07–14: 3 yrs · GL15–17: 4 yrs · pool posting every 4 yrs · secondment max 2 yrs.
COMPRO	After 6 months in service; 3 consecutive fails = resign/withdraw.
Increments	Effective 1 January after 6 months on grade; withhold is worse than defer (defer = 3–6 months late).
Discipline	Interdiction = half pay (dismissal proceedings) · suspension = no pay (prima facie). Ch.4 = emoluments. PMS cycle Jan–Dec.

Flags: current-affairs figures expire — confirm revenue, appointments and platform status in exam week. Management questions test judgment norms; read the question's framing for intent.