NIGERIA CUSTOMS SERVICE

**TARIFF & TRADE**

**IMPORT & EXPORT UNIT**
Customs House No. 2, Lake Taal Close
Abuja
tariff-trade@customs.gov.ng

Reference: NCS/T&T/I&E/000006
Date: 30 September 2026

The Customs Area Controller
**TINCAN**

**APPROVAL FOR PRE-RELEASE ON CRITICAL HUMANITARIAN SHIPMENTS**

Request Reference: NCS/T&T/I&E/000006
Applicant: MUAZZAM ALIYU AND SONS LTD
Bill of Lading: WYBILL-20260928213216-93321

1. A copy of the request from MUAZZAM ALIYU AND SONS LTD in respect of the above subject is at enclosure. I am directed to convey approval for the pre-release of the consignment covered by Bill of Lading No. WYBILL-20260928213216-93321 at TINCAN (01TC).

2. Due diligence should be done to ensure that the goods in question are consigned to the approved applicant before release from Customs control. The release covers the consignment referenced above only and must not be used to release any other goods.

3. The Single Goods Declaration Form must be perfected within two weeks of release from Customs control as a precondition for granting future applications. A soft copy should be transmitted to the email address: impexpreturns@customs.gov.ng. It is mandatory to maintain a register of all pre-releases.

4. Ensure compliance, please.

Yours faithfully,

**D VALIDATOR**
Comptroller, Import and Export
for DCC (T&T)