
The Contributions of the Nigeria Customs Service (NCS) to Revenue Generation in Nigeria

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Abstract. The Nigeria Customs Service (NCS) has played a significant role in revenue generation. This role cannot be overemphasized as the revenue is needed for national development. With the dwindling revenue from the oil sector in recent times, emphasis shifted to the non-oil sector and those from customs and excise duties become prominent as a backup to the low sales of the crude oil. This paper therefore examines the role of the NCS in its revenue generation capacity. It found that apart from the revenue from oil and in recent times, from the Federal Inland Revenue Service (FIRS), the NCS remains the most important sector that generates substantial revenue for the development of the Nigerian economy. That this feat however, is not without its attendant challenges as the effects of smuggling has hampered the revenue generating capacity of the NCS. The paper then recommends the putting in place policies as recommended by the Arusha declaration that will improve revenue collection efficiency and the expansion of the non-oil revenue, especially that of customs, so as to reduce government dependence on oil revenue in funding the annual budget.

Keywords: Revenue, Customs, Smuggling, Border, Modernization, Economy

Introduction

There is a clamour to diversify revenue generation in Nigeria. Before the discovery of oil at Oloibiri, Bayelsa State in 1956 with actual production commencing in 1958 (Global news, Omolade, 2017), revenue as generated by the government was from indirect taxation which is used for developmental purposes. This fact was recognized by Okotie-Eboh (1959) when he stated that the material well-being of any nation is dependent upon the revenue it received. This is particularly so with a young and rapid growing nation like Nigeria, which needed to develop her resources and provide for fast expanding social services and that eighty percent of the country's revenue comes from indirect taxation that is imposed on goods coming into and being exported from Nigeria and also on certain commodities manufactured locally, and these monies is collected by the then customs and excise department (now the NCS), acting on the authority of customs and excise. During the pre-independence period therefore, most of the country's revenue was realized from export trade, which was dominated by primary agricultural commodities (Ahmed, 1990). And that by 1970, crude petroleum took over the dominance from the primary agricultural commodities, accounting for nearly 57.6% of the total export trade and continue to wax stronger with a total share of export trade in excess of 80%. It is estimated (Ribadu, 2004) that Nigeria has earned over 300 billion dollars from oil exports since the mid 70s but her current per capita income is about 20% less than the 1975 level. It behoves therefore that, even though other sources of revenue like profit tax, rent royalties, value added tax (VAT), company income tax, customs and excise duties and earnings from stamps duties is available to government, the main revenue earner is from oil. The danger however, as postulated by Amdii (1991), is that being an inelastic source of revenue generation, it cannot be compared on the same parameter with the customs and excise sources. This further hinged on the fact that with the dwindling oil prices, what then is the alternative. This is more so as observed by Ribadu (2004) that the oil and gas

sector is the biggest target for economic crime perpetrators, with billions of naira being lost every day due to the activities of illegal oil bunkers, pipeline vandalization and saboteurs. The shift therefore in emphasis from oil revenue to non-oil revenue is a welcome development, and the role of the NCS as a revenue generating agency in this regard intrinsically is a *sine-qua-non* for national development.

This paper, therefore, examines the contributions of the NCS to revenue generation in Nigeria, analyses some inherent challenges, make a case for diversifying revenue generation and recommends further modernization of the customs process, inline with the e-customs project so as to boost its revenue generation capacity.

Origin, Powers, Duties and Functions of the NCS

In order to have a sense of history the discussion here becomes of importance. To this end, Ezelebor (2005) and Akanle (2004) traced the origin of the then Customs and Excise Department (now NCS) to when Mr. T. A. Wall, a British citizen was appointed as its first Director-General in 1891. Its main function then was the collection of inland revenue in the Niger coast protectorate. In 1914 excise function was introduced after the amalgamation of the Northern and Southern protectorates.

Ezelebor (2005) and Akanle (2004) submitted that the department took proper bearing only in 1922 when Mr. Clinch was appointed the first Comptroller of Customs and Excise. Before this period, the various kings and rulers of chiefdoms, empires and states of pre-colonial Nigeria took charge of customs matters in their various domains. In 1861, Lagos was annexed by the British and the United African Company (UAC) was established. This company dominated trade and commerce in the Delta area initially, and before 1891 exercised customs control to ensure that traders not operating under their agencies paid taxes for the services provided them. The UAC later metamorphosed into the Royal Niger Company (Amdii & Birai, 1991). Amadi (1991) stated that what the NCS is today is largely an extension of what the Royal Niger Company in the mid 19th century established and adapted by the Lugardian system.

The legal instrument which gave the then Customs and Excise Department operational powers and functions was first enacted as the Customs and Excise Management Act (CEMA) No. 55 of 1958. Today the law is CEMA C.45, laws of the Federation of Nigeria (LFN), 2004 and it provides for the establishment of a Board of Customs and Excise, which is established by the Nigeria Customs Service Board Act (NCSBA), Cap N100, LFN, 2004. The Board is responsible for the administration of CEMA. It is observed that the NCS is not created under the CEMA as in the case of the police, National Drug Law Enforcement Agency (NDLEA) and the Economic and Financial Crime Commission (EFCC). Sections 3 of the Nigeria police force, establishment bill 2020, 1 of the EFCC Act, Cap E1, LFN 2004 and 1 of the NDLEA Act, Cap. N. 30 LFN, 2004 all provides for the establishment of the respective agencies. Section 4(1) of CEMA therefore empowers the NCS, subject to the general control of the minister to control, manage and administer the Customs and Excise laws, collect customs duties on imports and exports and collect excise duties on goods manufactured locally. The functions of the NCS was succinctly captured by Olomu (2019) as follows:

- ❖ Collection of revenue from import, export and excise duties.
- ❖ Combating smuggling, which is the taking of one good from one country to another in such a way as to avoid paying the necessary tax.
- ❖ Protection of the country's (economic) security, by clearing all safe and legal goods, and impounding unsafe and illegal goods coming into the Nigerian state. In this function, goods are also prevented from leaving the country illegally. Harmful items such as illegal arms and ammunition are also prevented from being imported into the country, as they are

used to carry out armed robbery, terrorism, rape, assassinations and inter-group or communal clashes.

- ❖ Advisory functions are also performed by the NCS as it advises the government, importers and exporters when necessary.

- ❖ Public education, information, and enlightenment functions are carried out by the NCS as it educates the members of the public on prohibited, and non-prohibited goods; as well as the rights and obligations of citizens, importers and exporters, and others.

- ❖ Boarding and rummaging of vessels and aircrafts.

- ❖ Cargo and luggage examination at land borders or road checkpoints, seaports, and airports.

- ❖ Processing of exports; and imports clearance through customs processing centres.

- ❖ Detection of import, export, and excise duty offences.

- ❖ Detection of seizures and arrest of offenders.

- ❖ Excise control.

- ❖ Investigation and prosecution of offenders (Eselebor, 2005: 48).

The above role of the NCS cannot be over emphasized, as the performance of the role is geared towards increased revenue. It is to this end, that Ango (1998) pointed out that the role of the NCS as aforesaid was crucial to the realization of the then vision 2010 goals and aspiration. This same role we submit is important to the present vision and future vision of the government, to provide the needed development. The implementations of the various plans of the government will require huge revenue, thereby making the role of the NCS to generate revenue from the non-oil sector, to support that of the oil sector paramount. Ango (1998) posited that the NCS has to give all necessary assistance and support for the turning of this nation's economy so that the country can move away from the present dependence on import duties as the main source of revenue after crude oil to that of a viable internal and non-oil export sources of revenue.

The point here is that, it is desirable that the nation depend more on export duties than on import duties and even crude oil, and the NCS by its role is strategic to achieve this objective. This submission is anchored on the fact that Omale *et al.* (2020) stated that the indices of calculating a country that is developing is that its customs revenue should start dwindling. This according to Jukpor (2019) means that instead of importing finished products that would attract duty of 20%, the nation should bring in mostly raw materials for the industries to produce so, as to sustain the economy. The government on its part in recognition of the role of the NCS in the nation's revenue drive as stated by Adegbi (2011) is the desire of government to increase and boost revenue by ensuring all collectable revenue are collected by the NCS.

The main functions of the NCS therefore, in line with section 4 (1) of the CEMA, and as reiterated by Mohammed (1989) are to collect and account for import, export and excise revenue, and to prevent or arrest smuggling. This therefore, informed the vision of the NCS as captured by Omale (2014) thus:

- To excel in the efficient and timely collection of and accounting for revenue.

- Promotion of trade facilitation.

- Protection of the country's borders and general well being, the generation of accurate and precise statistical data by developing a professional and transparent administration that implements international best practices and obligations.

- Implementation of and advise on governmental trade and fiscal policies.

- To make the NCS a reference point and model administration with a reputed excellence in providing effective and efficient service to accomplish all dimensions of its mission.

➤ To make the NCS a modern compact and dynamic service that contributes to the country's development.

This is a comprehensive frame work, in tandem with the developmental vision of the government, and the NCS applied it to stimulate economic growth *via* its role of revenue generation. Related to this, is the role of the NCS as part of its inter-agency functions to collect the 7.5% Value Added Tax (VAT) on import on behalf of the FIRS that is responsible for collection of internal revenue of Nigeria, that is shared among the three tiers of government.

The role of the NCS, in achieving sustainable agricultural growth in Nigeria also comes to the fore. To this end, Eze (2018) posits that the Nigerian economy is basically agrarian and a large proportion of national income is obtained from the sector, employing over 70% of the citizens. The sector in the years between 2010 and 2017 contributed averagely ₦3.7 billion annually to the economy of Nigeria, which amounted to 40% of the Nation's Gross Domestic Product (GDP) (Eze, 2018). The role of the NCS in achieving the growth in this sector is therefore, anchor on the management of cross border trade which is the main platform for importation and exportation of agricultural products in Nigeria. The NCS becomes prominent as the lead agency that plays the role of a "gate keeper", thereby playing a critical role in the implementation of a range of trade, economic and socio-political policies of sustainable development. Eze (2018) contented further that this role of the NCS as contained in the (Global South Group Publication, 2012) has served as both a membrane and a barrier, serving the interests of Nigerians by facilitating legitimate commerce that enriches the nation, and steadfastly rebuffing the threats that imperil it. The NCS had stiffened the importation of rice to help the local industries grow, and create market for locally produced rice and other agro products. This made rice which make up ₦56.8 billion of the NCS's revenue generation in 2014, to account for ₦264.85 billion in 2017 (Olusola, 2017; Echenim, 2017). In spite of the fiscal policy of 2017 decreasing on the average duty rate from 12.54% to 11.1% and in some cases total removal of duty as in machineries and agricultural projects. Tariffs on prefabricated agricultural green house imports was dropped to zero percent from 20% during the same period. Between 10% and 5% duties on agricultural machinery imports was also removed. With all this reductions in the spirit of boosting local production, it was only reasonable to expect fall in the revenue profile of the NCS, but rather due to diligence, tax collection per unit was increased by 15% and customs collected the highest revenue ever to the tune of ₦1,02 trillion in that year. Another policy that led to this feat, is the strict deployment of digital identification method which enables the NCS, to identify consignment especially vehicles using the mandatory vehicle identification number (VIN) (Olusola, 2017; Echenim, 2017).

The NCS and Revenue Generation

The importance of the role of the NCS in revenue generation can not be overemphasized as stressed by Okotie-Eboh (1959). The NCS has therefore been consistent in revenue generation, which is needed to fund or sustain the domestic economy. This consistency was indicated by Omale (2014) *via* this tabular analysis of actual revenue collected for a particular period.

Year	Annual Target	Fed Collection	Non-Fed. Coll	Total Collection [Fed + Non-Fed]	Difference [Coll - Target]
2007	230,000,000,000.00	238,482,063,642.40	174,928,377,371.24	413,410,441,013.64	8,482,063,642.40
2008	284,000,000,000.00	275,067,922,664.29	194,691,200,928.86	469,759,123,593.15	8,932,077,335.71
2009	650,000,000,000.00	303,969,808,042.66	210,002,178,903.80	513,971,986,946.46	136,028,013,053.54
2010	561,000,000,000.00	317,893,090,447.61	228,747,415,919.65	546,640,506,367.26	14,359,493,632.74
2011	596,096,900,000.00	430,686,275,774.18	311,149,377,704.34	741,835,653,478.52	145,738,753,478.52

2012	872,217,610,000.00	508,068,178,766.25	342,808,520,207.94	850,876,698,974.19	-21,340,911,025.81
Total	3,193,313,610,000.00	2,074,167,439,337.39	1,463,396,035,770.44	3,537,563,375,107.83	(26,438,777,926.88)

Source: Tariff and Trade Department NCS HQTRS Abuja

Further statistics as researched dating back to 1989 to 2019 indicates a progressive trend in the revenue collection capacity of the NCS.

Nigeria Customs Service Revenue Collection From 1989–2020 (NGN)

Year	Collection
1989	6,356,561,471.91
1990	9,228,172,268.85
1991	12,233,087,530.39
1992	17,064,604,917.29
1993	16,422,351,479.47
1994	18,998,640,558.54
1995	53,692,492,688.25
1996	81,263,857,801.99
1997	93,160,219,882.37
1998	85,203,786,796.51
1999	116,754,688,736.18
2000	144,525,744,054.27
2001	244,562,987,413.40
2002	265,492,458,976.70
2003	288,151,767,322.25
2004	327,708,840,085.06
2005	349,058,406,623.31
2006	344,993,197,222.40
2007	413,410,441,013.64
2008	470,828,088,297.87
2009	513,971,986,946.23
2010	546,640,506,367.26
2011	741,835,653,478.52
2012	850,876,698,974.19
2013	833,246,110,369.25
2014	977,099,172,939.61
2015	904,072,689,941.72
2016	898,673,857,431.07
2017	1,037,905,303,931.16
2018	1,202,448,733,244.89
2019	1,341,690,568,327.18
2020	1,562,115,419,216.32
Total	14,769,687,096,308.02

Source: Tariff and Trade Department NCS HQTRS Abuja

The implication of the above statistics is that the NCS has fared well in revenue generation, and its position becomes strategic to the economy of the nation. Amdii (1991) submits that:

“Since the establishment of the NCS in 1891 (formerly referred to as the Department of Customs and Excise), it made significant financial contribution to the development of the Nigerian economy. He said inspite of the hazard which confront the staff of the Customs and Excise, the revenue generating capacity has been on the increase. This is more apparent given the spiral growth of the

revenue being generated on the year basis. Inevitably of course, certain fundamental factors should be responsible for the sustenance and the ability of this sub-sector to continue to increase its revenue generating capacity regardless of the numerous hazards. Unequivocally the Nigeria Customs and Excise remains a cushioning sector that continues to supply fund for the execution of many government projects since its inception in the late 18th century”.

This statement is a correct assessment of the situation, and the government in the attempt to expand the public revenue base, has put in place a number of policies aimed at improving the collection efficiency and the expansion of the non-oil revenue sources (Budget Report, 2010). These measures aside from improving on government revenues, reduced its dependence on oil revenue sources in funding the annual budgets and engender better accountability by government and its agencies.

The NCS, on its part and in the desire to achieve its unique role, has in modern times put some measures in place, to boost its revenue generating capacity. With the wave of modernization and in line with the new world order in Customs administration, these measures have continued to be the stimulant to increased revenue capacity of the NCS as put by Omale (2014) includes the introduction of e-manifest, e-payment, e-notification to other-government control agencies, e-government platform for single window to stake holders in international trade, e-release and e-provision of NCS national private telecom network. These pioneering technological innovation chronicled the journey to automation in the NCS, and which has continued to sustain its revenue generating capacity. To this end, Omale (2020) posits of the NCS journey of automation to the effect that, the spring board is the various reforms which was intended to enhance revenue collection by mitigating risks caused by misclassification, misdescription, undervaluation, overvaluation, origin fraud, informal trade and perhaps corruption. It commenced from the regime of automated system for customs data (Asycuda), concept of single window (SW), Nigeria integrated customs information system (NICIS1) culminating in the latest NICIS2, which has consolidated on the modernization and transformation agenda of the NCS. This is presently the climax of the NCS vision and mission of excelling in the efficient and timely collection of and accounting for revenue. NICIS2 is a user defined application intended to cure the pitfalls of the previous systems. It is designed by trade world manager (TWM) to perform NCS operations on importations, exportations, and excise. It is a technology that integrates electronic trade documents, from relevant government organizations and other stakeholders into a common platform constituting the back bone of the national single window for the purpose of facilitating trade and ensuring national security. It is infact an advanced automated information transaction system, built on cutting- an edge technologies which is a serious improvement to the hithero system. Its inherent advantages among others includes user friendly and menu driven, one national server with multi-entry system for harmony and proper accountability, centralization of manifest, pre-arrival assessment report (PAAR), form ‘M’ for easy management, two way level login pattern *via* user’s password and user’s biometric as further preventative measure against hacking, embedment of special risk engine to trigger automatic selectivity, character enlargement on screen or zooming effect for proper viewing, creation of an online help in most of the fields to clarify any doubt and saving time, comprehensive and exhaustive generation of report, automatic assignment of the single goods declaration (SGD) form to individual examiner for proper accountability, and mandatory and un-erasable inspection Act. Infact its general automation is versatile and easily accessible to other application users.

This innovation we submit will seriously sustain the crucial stability role of the NCS in the nation’s economic development, and has the capacity to block revenue leakages, thereby improving the revenue profile. The revolution is an answer to the call of the most cherished (Arusha, 1993) declaration, which among others is automation, reform and modernization.

This translated to tremendous achievements in revenue generation. For instance as recorded (Egboboh, 2020), the NCS generated the sum of ₦1.34 trillion in the year 2019 representing ₦969,831,167.83 higher than ₦887 billion over the sum of ₦1.2 trillion generated in 2018. This feat became achievable as stated by Ali (2020), that the revenue generation of the NCS had been on the rise annually largely due to the strategic policies of the ongoing reforms. It was the same story in 2017 as the revenue profile of the NCS rose significantly. Attah (2018) said in 2017 the NCS recorded ₦1.37 trillion to the coffers of this country, the highest ever collected. The performance of the NCS in revenue generation as analysed, is a pointer to the fact that it is an alternative to the oil sector incase of any misfortune therein. A further testimony to this fact as put by Adegbe (2008) is that over the years customs and excise duties have been a major source of revenue, and are the oldest form of modern taxation with import duties yielding the country's highest indirect or expenditure tax. Excise duty is another source of revenue as generated by the NCS. Introduced in 1962 they are an advalorem tax on the output of manufactured goods. This source has done well also over the years, but since 1993, duties have been abolished on most manufactured goods with the exception of products considered harmful such as bleaching creams, alcohol, spirit and tobacco. Adegbe (2008) submits that although excise duty as a tax has lost its revenue objective, it is used to discourage consumption of harmful goods.

It is however desirable that as part of the effort of the government to diversify the economy, and in the face of dwindling oil revenue, and as a boost to import revenue, the excise taxes should be reintroduced on the de-excised locally manufactured goods. The NCS to this end, proposes the payment of excise duty on soft drink which was abolished in 1993 by the then interim national government. The Comptroller General of Customs, Hameed Ali, appearing before a joint committee of the senate on finance and national planning, proposed the removal of tax waivers for companies producing soft drink within the country. He argued that carbonated drinks are also injurious to health hence should be made to pay excise duty like alcoholic beverages and tobacco. The senate president Ahmed Lawan agreed with the proposal and called for the need to look into the matter "I don't understand why coca-cola do not pay excise duty" he concluded (Cable Newspaper, 2020).

The importance of the NCS in revenue generation therefore is of essence to national development. Buba (2007) stated that the NCS is indeed very important to the economy as it collects duties, excise, fees, tariffs and other levies imposed by the Federal Government on imports, exports and statutory rates. After oil, the Customs provide the largest single chunk of revenue accruing to the federation account. This makes government reforms crucial to revenue generation of the NCS. In their analysis Nwekeaku (2019) and Nwukamaka (2019) submit that over the years, government has wanted input in productivity but realized that the public sector, NCS inclusive, have been quite passive, consequently, some projects enlisted to boost the economy were unattainable, thus, creating a vacuum in both capital and infrastructural developments. The role of the NCS in relation to revenue generation therefore become of essence, so as to stimulate the desired capacity to increase revenue and meet the expenditure of the government. The various reforms by the NCS which are fundamental, put it in a position to ginger revenue generation and this has manifested in the increased revenue, to cushion the fall in the oil revenue especially in the covid-19 pandemic era.

Challenges of Revenue Generation

The generation of revenue by the NCS is however not without its attendant challenges. Omale (2020) examined the extent to which the effects of smuggling have hampered the revenue drive of NCS and by implication the economy of Nigeria. Smuggling which is the illegal importation or exportation of goods, is intended to evade any form of tax or duties on the goods. Nwolise (1987) and Okunade (1987) in this regard stated that smuggling possesses

the potential to ruin the economy of a victim nation as the outflow of its currency reduces the currency value, out flow of food and other items creates scarcity and thus raises prices internally, while the inflow of items from outside weakens the productive capacity of the nation's industries, thus resulting in retrenchment of workers, reduction in profits, etc. This behooves that smuggling leads to serious loss of revenue, which could have been applied in the provision of socio-economic and services and materials for the people (Omale, 2020). There is also reduction in national wealth due to reduced revenue and productivity. Smuggling therefore becomes a serious challenge to revenue generation, and one common denominator from all the analysis in this regard is that, despite all the efforts, reforms put in place by the NCS towards achieving greater revenue generation, the challenges continue to rear its head to create sabotage. Nwekeaku (2019) and Nwukamaka (2019) observed 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 NCS and the government mainly to build and sustain a wholesome revenue generation regime that can cushion the pressures of the contemporary society.

The practice of setting revenue target for the NCS can be a challenge as rightly contended by Adegbe (2008) that over the years, government had engaged in the practice of setting targets revenue to be collected by the NCS on an annual basis. Although most of the factors that impact on the final collectable revenue, such as the quantity/quality of imported goods, government fiscal policy measures, exemptions and other incentives granted importers in the manufacturing sectors are completely outside the control of the NCS, even though efforts are always made to ensure that such targets are not only achieved but surpass (Buba, 2007).

The continuous bashing of the service as corrupt affects its credibility. At each opportunity the agency is being criticized even when revenue is increasing, according to the Auditor-General of the federation release in 2008 he stated that the government should explore the reality that the NCS, if it does its job properly and well managed, can collect more than its annual target set for it. Experience has however shown that when the NCS stands up to do its job the way it should be done, to collect the maximum revenue, Nigerians cry out and will not want to pay duty. The NCS is cut in this web of trying to manage all the contending interest. We however submit that the NCS should come out of its shell and partake in the politics of recognition and respect, as this will enhance its effectiveness in the discharge of its statutory function (Omale, 2020).

The various government fiscal policies sometimes becomes a challenge to revenue generation. Adeniji (2018) analyzing this scenario posits:

“The Country is well endowed with great natural cultivable land, forest, in addition, very good climates and weather condition, livestock's, bountiful mineral resources e.g. crude oil, gold, copper, rubber, and natural gas that give us potentials to complete with the most industrialized nations in the world. In time of agricultural products, but the nation focuses all its energy only on oil and gas, since the drops of crude oil in the global market, Nigeria economy has been negatively affected, this scenario mount more pressure on Nigeria Customs, because the federal government need more capital to execute his budget. In order to meet up with this new challenge, Customs introduce a new policy, which will increase revenue collection and block all the revenue linkage that can sabotage the agency effort towards its contribution to the nations economy. According to available Customs data after the introduction of the new policy, the volume of imports declined, collection per volume increased. The data showed that in 2014, 956,574 vehicles were imported, 558,517, were imported in 2015, 451,507, in 2016, while in 2017, vehicles imported further declined to 399,556 units. Duty

collected by the Customs for the respective years were 122, billion naira, 111, billion naira, 137 billion naira. Under this new policy federal government wanted to create market for local produced rice, with Customs maintaining high level intolerance for smuggling of the product from ports and land borders. Consequently, rice, which made up 56.8 billion naira of the service revenue generation in 2014 only accounted for 264.85 million in 2017”.

Buttressing this point Eze (2018) acknowledged an increase in the agricultural component of the revenue, which is an indicator that the sector is growing with marginal successes in the policies as it concerns that sector, but that a lot still has to be done to consolidate. He said the difficulties exporters of agricultural produce go through in terms of getting permits and other relevant documents needed to enhance their businesses should be reviewed to make it easier for them. He referred to a press briefing by the public relations officer of the NCS, Joseph Attah, that despite the economic recession in 2017 and the low volume of imports caused by restrictions placed on 41 items from accessing foreign exchange the NCS was still able to general 1.02 trillion naira. If the restrictions were not placed and more importers had access foreign exchange, it would have translated to more imports and more revenue. This policy inconsistencies is a trend and a serious challenge that the NCS had to always contend with. Another challenge to revenue generation by the NCS as captured by Audu (1999) is the argument that the oil sector is favoured to the detriment of others, it is pampered, nourished, explored and exploited (SIC) leaving the customs and excise, agriculture, mines and powers untapped. He said wrong input to general policy and policy implementation is also a problem, as it has robbed the NCS of higher revenue generation such examples he said includes the prohibition of second hand clothings and the total de-excision of factories without properly evaluating the consequences. What he called intimidation is also a challenge noting that the NCS is sometimes handicapped when abuse of diplomatic immunities is being carried out. Instances of royal fathers, government fonctionnaires abusing previllages thereby undermining the revenue generating capacity of the NCS are evidence of this assertion.

Corruption has been held to be a serious challenge to revenue generation, especially in the border areas where smuggling is perceived to be more. To this end, Chene (2018) captures it succinctly thus:

“In spite of the important challenges posed by the circulation of goods and people across borders in the context of globalization, interest in border related corruption is largely limited to the issue of corruption in customs. There are a number of specificities that make border activities particularly vulnerable to corruption, including poor external oversight, the level of autonomy and discretionary authority border officials enjoy, high tariffs and complex regulatory frameworks that provide traders with incentives to bribe, the pressure of organized crime networks; the inadequate salary and working conditions of border officials; and the specific organizational features of border protection agencies. Corruption at the borders manifests itself through various forms, including petty bribery, bureaucratic corruption, misappropriation, organized crime related corruption and political corruption”.

This seems to be a global view and no doubt is applicable to the situation in Nigeria and the NCS shares in this experience which no doubt have effect on its revenue generating capacity (Heyman & Campbell, 2007) further analyzing this global trend, using the case of the United States (US)/Mexico border as a standard stated that over complex and numerous regulations make it impossible for border points where the volume of goods and people is high, to enforce all laws and regulations. That officers enjoy some discretions in interpreting the law and neglecting some aspects of the law as some laws are unenforceable or only partly

enforceable. Flores (2017) then submits that those transporting legal products across the border often find it easier to simply bribe customs officials than comply with burdensome and complicated import procedures, forms and tariffs, thereby making border officials especially susceptible to kick backs.

Melinden and Durrani (2013) are of the view that customs is perceived among the most corrupt of government institutions in many countries. This we submit is capable of affecting sometimes the genuine effort of the customs generally and specifically the NCS in the performance of its statutory duty of revenue generation. In recent time however, the zero tolerance posture of the leadership of the NCS, has reduced to a minimal level the corrupt tendencies of the officials. A case in point is the rejection of 150 million naira bribe by officers. Echenim (2018) had reported how officers of the Apapa command of the NCS, rejected a bribe of \$412,000 (N150million) offered them by importers of 40 containers of tramadol from India, to allow the illicit import into the country. Ali (2018) stated that “the rejection of N150million bribe presents a picture of a reformed NCS whose operatives are increasingly putting national interest above selves”. The duty paid value (DPV) of the containers was put at ₦7,318 billion and if they had succeeded in smuggling it, you can imagine the negative effect of the drugs on the health of the populace. This is a further pointer to the security role of the NCS in safe guarding the country. The various anti – corruption programs initiated by the NCS is therefore commendable, as this will prevent smuggling activities and improve the integrity and quality of its activities.

The complex customs regulation and bureaucracy surrounding the import and export of goods, as observed globally in the US/Mexico border scenario, has also in Nigeria nurtured an environment in which bribes are commonly paid. This is a great challenge to revenue generation, as several companies are believed to undervalue their goods upon importation to avoid penalties. A few examples will suffice (U.S. Department of Justice, 2007) three subsidiaries of vetco International-vetco gray controls inc, vecto Gray controls ltd and vetco Gray UK ltd pleaded guilty to violating anti-bribery provision of the Foreign Corrupt Practices Act (FCPA) when they admitted to making US \$2.1 million worth of corrupt payments over a two-year period to officers in the NCS through panalpina, a swiss based freight forwarding firm in Nigeria. An oil services firm transocean ltd made corrupt payments to the value of US \$90,000 to Nigerian customs official between 2002 and 2007 to extend its importation status and received false paper work (Rubinfeld, 2011). Tide water inc, an oil firm, paid US \$1.6 million through Panalpina to Nigeria customs officials to clear vessels into Nigerian waters (FCPA Blog, 2011). Mobile energy authorised payments by its local subsidiary to obtain eight temporary permits in November 2011, via three of the companies that settled allegations of involvement in a US \$100 million bribery scheme in Nigeria, as part of the panalpina settlement (Rubinfeld, 2011).

The involvement of the foreign companies with their local collaborators, to undermine the relevant regulations no doubt is a challenge to the revenue generating capacity of the NCS.

In recent times security challenges have stifled the generation of revenue by the NCS. A good case is the north east crisis which has affected haulage of goods, and other merchandise to and from border areas and Central African Republic, which ordinarily would attract duty payment on the imports. The challenges caused by almost eight-years of the Boko Haram insurgency has in no small measure affected the revenue drive of the NCS in that part of the country. Related to this, is the closure of the Nigerian land borders as contended earlier (Omale *et al.*, 2020).

For the NCS, it is an unending struggle as its officers are often overwhelmed by smugglers. At the border areas they face reprisal attack and brutal retaliation on daily basis (Salau, 2019). For example, a customs Assistant; Hamisu Sani, was killed in one of such

encounter at Asaro area of Abeokuta, Ogun State, while Tunde Wasiu Abdul' Azez was killed on place road, Gumel local government Area of Jigawa State (Salau, 2019). Reports of different incidences (News, 2009; Sunnews, 2020; Babalola; 2019; Agency report, 2020; and Adedeji 2019) all indicated attacks on NCS officers at different locations and such attacks resulting in loss of lives.

The porosity of the nation's border and lack of proper management in the border control, can occasion corruption which has been extensively discussed. This by implication affects the movement of goods that ought to come to the legal entry point for proper assessment. The smuggling of such goods, through the unapproved routes deprive the customs of collecting the required duty.

The challenges as applicable to the non-oil sector especially the Customs revenue is not peculiar to it, the oil sector has its fair share of the problem since it displaced agriculture which hitherto was the revenue earner for the country. Omale (2014) had analysed the situation that the challenges in the control of resources management in Nigeria cannot be overemphasized. The oil and gas sector is the biggest target of economic crime, thereby exacerbated trans-border criminal activities around (illegal) oil bunkering. The political economy of oil comes to the fore, and a global view of its significance painted by Feyide and referred to by Garuba (2010) is that:

“Oil is a raw material as well as a convenient and effective source of energy. All over the world the lives of people are affected, and the destinies of nations are probably determined by the results of oil industry operations. Oil keeps the factories of the industrialized countries working and provides the revenues, which enables oil exporters to execute national economic development plans. Those developing countries that have no oil are faced with a grim struggle for survival: If they lose they are relegated to the “fourth world”. The march of progress would be retarded and life itself become unbearable if the world was deprived of oil. That is why oil has become the concerns of governments, a vital ingredient of their policies and a crucial factor in their political and diplomatic strategies... Inspired by sensational disclosures and revelations of alleged machinations in the corridors and inner chambers of oil empires, oil has been given the image of a big business ruled by naked politics and dominated by ruthless men who are insensitive to nothing except profits”.

This global picture is applicable to Nigeria, especially since oil displaced agriculture from its top revenue yielding position a decade after independence to the point of now accounting for over 85% of national revenue and 90% of foreign earnings (Garuba, 2003). The challenge here is the loss of oil revenue due to the activities of illegal oil bunkerers, pipeline vandalization and saboteurs. Oniwon (2012) revealed that Nigeria loses ₦36 billion crude oil daily, due to activities of thieves who steal about 180,000 barrels worth of crude oil from pipelines and illegal bunkering in the Niger Delta. In the same vein Ribadu (2012) said that sustained security challenges in the petroleum sector has contributed about 30% of revenue losses to the industry in that period.

The various conflicts arising in the oil industry constitute challenges to its control and management, and this affects the revenue therein in no small measure. Some of the identifiable conflicts areas includes the restiveness in the Niger Delta, categories of damage in petroleum operations, pollution-tortous and criminal, torts, crimes and other injuries relating to oil and gas operation, compensation and its adequacy and finally operator producer-host community relations. These are all problem areas that if not properly controlled and managed can have grave consequences on the much expected revenue.

Towards Achieving Greater Revenue Generation

The question now is, what is the way forward to surmount the numerous challenges confronting revenue generation especially that of the NCS which is the focus in this paper. The submission here will be anchored on the fact as captured by Ekankumo and Braye (2011) that the need to diversify the Nigerian economy from that of a single oil revenue sustaining economy to a multiple revenue cannot be over emphasized. This according to Adegbe; 2011 is underpinned by a strong desire to make the country a major player in the global market, and move away from oil dependent to non-oil sectors as major source of revenue. This become the crux of the matter as ways has to evolve so as to strengthen the revenue generating capacity of the NCS, to make it a veritable alternative to the dwindling oil regime. It has always been the recommendation of the World Customs Organization (WCO) for Customs administrations to strengthen revenue collection and improve trade facilitation. This could be achievable through automation of the customs procedure. The NCS has over the years tried to key into this trend and that is why its journey to automation started in the eighties, with a formal contract signed in 1997 to upgrade its computerization system (Omale, 2020). That revolution went through several stages culminating in the latest NICIS2 technology thereby consolidating on its modernization process.

However, the pace and scope of modernization remains insufficient hence this urgent call on the NCS to further develop its operations, inline with the (Arusha declaration, 1993), which *interalia* recommends automation, reform and modernization as key factors for an effective national customs. It is to this end, that the new e-customs project is a welcome development The Federal Executive Council (FEC) had in September 2020 ratified the \$3.1billion anticipatory approval by president Muhammadu Buhari, to concession the modernisation project of the NCS to a consortium for 20 years.

The e-custom modernization will lead to improvement in clearance efficiency, facilitate trade as well as boost the confidence of all stakeholders. As a result, revenue generated by the NCS is expected to increase exponentially to ₦66.88 trillion (\$8.8bn) annually (Proshare, 2020). This means the NCS would generate more than 10 times its previous revenue as leakages due to human intervention will be minimized. Attah (2020) disclosed that the e-customs project is intended at achieving an end to end automation of customs processes in Nigeria and will revolutionise trade, improve on security and save business time in transactions.

It has however been reported of some opposition to this new wave of modernization being introduced into the NCS operations. Shortly media was awash of controversies trailing what was described as a concession agreement. Attah (2020), the spokes man of the NCS, stated however that contrary to the speculations that the project is ceding the responsibilities of the NCS to private contractor, it will rather improve its activities in the area of revenue generation, anti smuggling and national security.

Some of the inherent features associated with the (e-customs project, 2020) and designed to cover all areas of operations of the NCS, for the best performance includes – modernization in line with 21st century customs, concept of e-commerce, risk control centre, e-enforcement design, e-cargo tracking system design, office automation system for paperless and fast business processing, human resources management system for personnel management and pay roll, excise automation, intelligent video surveillance scenarios, marine/airsurveillance infrastructure deployment, capacity building and e-customs solution. These are innovations never before like this, which are geared towards moving the operations of the NCS to the highest level, so as to achieve maximum revenue collection. This automation process in the next two years according to Ali (2020), will make the NCS go digital. He said “it is our hope that once the plat form is put in place latest in two years, every activity in customs will be paperless and digital.”

The e-customs project is robust no doubt and in line with past objective and expectations, to provide the best for the NCS in order to achieve its statutory functions of revenue collection and anti-smuggling operations. The NCS has witnessed several reforms intended to ensure efficiency, and these reforms seem unending. Also it may not be safe to conclude that the past reforms have achieved desired results in its ramifications, hence the need for new exploits which this time is the e-customs project.

The opposition by the Nigerian senate however, is posing a threat to the e-customs project. The Senate Committee on Customs and Excise indicated its intention to summon the Comptroller General of the NCS, over the move to concession its duty collection function to a foreign firm (Sunday Punch, 2020). The vice chairman of the Committee, Senator Francis Fadahunsi stated that the senate is not in support of the concessioning idea, and that they would study the documents of the agreement to ensure that the right thing is done. They further assert that the NCS having awarded a contract of almost ₦384 million in early 2020 for the upgrade of its scanners, why another investment on the same for the new foreign firm (Fadahunsi, 2020). The senate is therefore disposed to the NCS recruiting more personnel in view of the seven percent cost of collection regime, instead of looking for foreigners to come and spend ₦3.4bn on Information and Communication Technologies (ICT). As Nigerians are called to embrace the project, we hope to get it right this time and for it to become the future game changer.

Conclusion

This paper finds that the contributions of the NCS to revenue generation in Nigeria cannot be overemphasized, especially in the face of dwindling oil revenue. That despite the challenges it faces in the business of revenue generation, it stops at nothing to ensure collection of maximum revenue, which makes it a major contributor to Nigerian gross domestic product. This paper reveals further that sources of revenue as generated by the NCS is a veritable alternative to the oil revenue, which in recent time has suffered a serious decline. This therefore calls for a holistic view and assessment of the functions of the NCS of revenue collection and evolve ways of strengthening it to achieve greater revenue generation. The paper recommends a sincere implementation of the new e-customs project which has the potential to be the future game changer and exponentially increase the annual revenue of the NCS.

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