

INFLUENCE OF INFORMATION SHARING ON INTERNATIONAL TRADE FACILITATION IN NIGERIA

Mohammed Tajo Othman

BrowsePoint Telecom Nigeria Limited

Abdulkarim Aliyu Bube

Ahmadu Bello University, Zaria

Abstract

This study investigated the influence of information sharing on international trade facilitation in Nigeria. The research questions focused on the organisations that generate information for international trade facilitation, the types of information do the international trade facilitators generate and means of information sharing among the international trade facilitators in Nigeria. Quantitative research method using cross-sectional survey was used. The population for this study was 3,929. The sample size of 357 was considered appropriate for this study. The instrument used to collect data for this study was questionnaire. It was found out that the Nigeria Customs Service, Nigerian Shippers Council (NSC), Central Bank of Nigeria (CBN), Nigeria Ports Authority (NPA) among others are the international trade facilitators involved in the generation and utilisation of information in Nigeria. The types of information generated by international trade facilitators in Nigeria are the bill of lading, single goods declaration, cargo manifest, regulatory certificates etc. Information is shared through movement of documents, the Nigeria Integrated Customs Information System (NICIS) etc. It is concluded that information sharing influences international trade facilitation in Nigeria. Custom Service, Nigerian Shippers Council (NSC), Central Bank of Nigeria (CBN) are among the major facilitator for cross border trade. It is recommended that government agencies like the Federal Inland Revenue Service, the National Environmental Standards and Regulations Enforcement Agency that have little role to play in facilitating cross border trade in Nigeria should be removed from the cross-border trade facilitation processes. Necessary cross border trade information contained in the bill of lading, single goods declaration, cargo manifest etc., should all be incorporated into a single online form. The Nigeria Custom Service should spearhead the management of the technology for information sharing among relevant agencies and international trade facilitators for cross border trade in Nigeria.

Introduction

Information sharing is crucial to organisational development. It involves sharing the already acquired information, incorporating both active, explicit, less goal oriented and implicit information exchanges (Talja, 2020). It is a complex phenomenon with many dimensions that differs from context to context. The demand for sharing information exists not only across different levels of government agencies but also among government agencies and facilitators with different functionalities. The effects of information sharing on trade facilitation have been paid inadequate attention by information scientists (Du, Liu, Zhu, & Chen, 2020). Information sharing is a key component for successful trade facilitation across the borders. It provides the basis for controlling logistics-related operations and for seamless trade processes (Tapaninen, Pulli, & Posti, 2010).

Statement of the Problem

Information sharing is necessary in the process of trade facilitation. Thus, traders are confronted with duplicative and excessive reporting requirements, forms, systems, data sets, data models, and messages. Governments and the trading community have had to develop and

maintain different systems to meet these costly requirements. The lack of coordination of regulatory and operational requirements for cross-border trade has become a more prominent issue in recent years due to the requirements for faster information delivery, and the expanding requirements for data standardization in international supply chains. The ability of countries to facilitate the movement of goods and services on time and at the lowest possible cost is a key determinant of integration into the world economy today (Roy & Bagai, 2015).

The extensive requirements, together with their associated compliance costs, have constituted serious burden to both governments and the business community. These duplicative and excessive requirements, forms, systems, data sets, data models, and messages can also be a serious barrier to the development of international trade in Nigeria. Therefore, this study investigated the ‘Influence of Information Sharing on International Trade Facilitation in Nigeria.’

Research Questions

The following research questions are asked:

1. What are the organisations that generate information for international trade facilitation in Nigeria?
2. What types of information do the international trade facilitators generate in Nigeria?
3. How is information shared among the international trade facilitators in Nigeria?

Literature Review

This section presents the literature reviewed from scholars on information sharing in the process of trade facilitation. The review is as follows:

Organisations that generate information for international trade facilitation

The ability of countries to facilitate the movement of goods and services on time and at the lowest possible cost is a key determinant of integration into the world economy today (Roy & Bagai, 2015). With the global expansion in the volume of trade, international trade facilitators that are meant to ease non tariff barriers and expedite the movement of goods and services across borders, i.e., ‘international trade facilitation’, have emerged at the forefront of the trade agenda (Grainger, 2016). The international trade facilitators include policymakers, government administrators, private-sector participants and citizens that have stakes and are involved in cross-border trade facilitation. However, with the deployment of NICIS as at 2011, the international trade facilitators are: Nigeria Customs Service (NCS), Central Bank of Nigeria (CBN), Importers/Exporters, Regulatory agencies like (National Agency for Food and Drug Administration and Control (NAFDAC), standards Organization of Nigeria (SON), etc.), Federal Inland Revenue Service (FIRS), Nigeria Ports Authority (NPA), Port Concessionaire, Nigeria Bureau of Statistics (NBS), Federal Airports of Nigeria (FAAN), Banks, Shipping/Airlines, Corporate Affairs Commission (CAC), Shippers Council, Terminal Port Operators, Freight Forwarders, Destination Inspection Agents, Courier Services, Nigeria Maritime Administration and safety Agency (NIMASA), Federal Ministry of Industry, Trade & Investment, Nigeria Export Promotion Council, and Economic & Financial Crimes Commission (EFCC). From this review, it can be seen that many organisations are involved in trade facilitation. In this process, information is necessary for the organisation to operate. Therefore, it is necessary for the organisations to share information in order to achieve their objective.

Types of information generated by the international trade facilitators

In many countries, companies and individuals involved in international trade normally have to prepare and submit large volumes of information and documents to governmental

authorities to comply with import, export and transit-related regulatory requirements (United Nations Economic Commission for Europe, 2019). This information and documentation often have to be submitted to several agencies, each with their own specific systems and or paper forms. In order to facilitate cross-border trade; filing, transferring, processing and exchanging regulatory and trade information for export and import have become an important tool. Information required for export and import includes bank documents, customs clearance documents, port and terminal handling documents, and transport documents (Doing Business, 2018). Tosevska-Trpcevska (2013) in her study on “Effects of the implementation of single window and simplified customs procedures in the Republic of Macedonia” mentioned some of the information required to facilitate trade to also include licenses, approvals and tariff quotas.

Import and export compliance requirements, comprising government approvals, licenses and permits, together with customs clearance and inspections, are often known as formalities. The information, which dictates the import/export formalities and trade, transport and logistics processes, is a necessity that is frequently generated and increasingly being processed by various agencies to facilitate trade. Djankov, Freund, and Cong (2010) limited this information to be bank documents, custom clearance documents, port and terminal handling documents, and transport documents. Various studies have shown that the information generated, and documents required for trade is more than that (Tosevska-Trpcevska, 2013; Rajput, 2017; Doing Business, 2018; Milner, Morrissey, & Zgovu, 2018). Customs declarations, manuals, volume and transaction licenses, permits, certificates of origin, standards compliance, and other payment invoices are included. This implies that the information required for trade is dependent on the simplification of government policies on trade facilitation. In this section, it can be seen that trade facilitation is carried out using different types of information. This means that trade facilitation requires different types of information in order to take place.

Means of information sharing for cross-border trade facilitation

Information is shared in order to facilitate trade. Gil-Garcia, Chengalur-Smith and Duchessi (2007) defined shared information as the sharing of tacit and explicit knowledge in the form of formal documents, informal conversations, e-mail message and faxes, etc. Akbulut (2019) pointed out that when talking about cross-border information sharing, there is a distinction between non-electronic and electronic information sharing. Non-electronic information sharing can be referred to sharing behaviours through physical documents, conversations, meetings, or fax. Electronic information sharing can be referred to information sharing through the use of information communication technologies such as electronic mail, electronic data exchange systems, computer databases, and online discussion boards (Yang & Pardo, 2011). They indicate that electronic information sharing can be accomplished directly through electronic mail or indirectly through an information repository such as a data warehouse.

In the early 20th century, the majority of governments around the world increasingly moved towards implementation of e-government programmes for trade facilitation by establishing websites and portals (Ray, 2012; Antonio and Tempini, 2015 & Pina, Torres & Royo, 2020). While these first generation e-government portals may have been appropriate to provide new ways to access public services and share information at that time, these websites were traditional in nature, which reflect old-style models of bureaucracy and red tape in public organizations structures, rather than facilitate and simplify procedures in providing public services (Casalino, Buonocore, Rossignoli, & Ricciardi, 2013; Dong, Shou, Christensen, & Painter, 2014). As a result, many governments globally faced criticism for poor services provided by their websites, and lack of coordination and information sharing amongst different public institutions to provide an integrated service (Askim, Fimreite, Moseley, & Pedersen, 2021). In recent years, the fast pace of technological developments and emergence of new advanced ICT applications, along with the rising demands of stakeholders have led to the

emergence of new models of cooperation, collaboration and information sharing for international trade.

Methodology

Quantitative method was adopted using cross-sectional survey research design in this study. This design was considered apt because it enabled the researcher to generate data through highly structured research instrument(s) like the questionnaire from a sample of a given population. According to Hox, De-Leeuw and Dillman (2008), survey can be seen as a research strategy in which quantitative information is systematically collected from a relatively large sample taken from a population. According to Lagos Chamber of Commerce & Industry (2019), there are 15 agencies actively involved in cargo examination and trade facilitation in Nigeria. Hence, the estimated population for this study is 3,929. The sample size of 357 was considered appropriate for this study. The instrument used to collect data for this study was the questionnaire. The data was analysed using descriptive statistics of frequency and percentage.

Results and Discussion

This section presents the analysis of the data collected and the discussion of the findings in line with the research questions stating the implications of each of the findings provided and justified as follows:

Table 1: Organisations that Generate Information for International Trade Facilitation in Nigeria

S/N	Organisations	F	%
1	Nigeria Customs Service (NCS)	311	98.73
2	Nigerian Shippers Council (NSC)	287	91.11
3	Central Bank of Nigeria (CBN)	285	90.48
4	Nigeria Ports Authority (NPA)	285	90.47
5	Licensed Customs Agents	279	88.57
6	Standards Organization of Nigeria (SON)	277	87.94
7	National Drug Law Enforcement Agency (NDLEA)	265	84.13
8	Nigeria Export Promotion Council (NEPC)	262	83.17
9	National Agency for Food Drug Administration & Control (NAFDAC)	262	83.17
10	Authorized Dealer Banks	259	82.22
11	Federal Airport Authority of Nigeria (FAAN)	240	76.19
12	Federal Ministry of Finance	141	44.76
13	Federal Ministry of Industry, Trade & Investment	138	43.81
14	Federal Inland Revenue Services (FIRS)	69	21.90
15	National Environmental Standards and Regulations Enforcement Agency (NESREA)	61	19.37

Note: F = Frequency, % = Percentage

Table 1 shows the international trade facilitators involved in the generation and utilisation of information in Nigeria. The result from the findings revealed that the Nigeria Customs Service (98.73%), Nigerian Shippers Council (91.11%), Central Bank of Nigeria (90.48%), Nigeria Ports Authority (90.47%), Licensed Customs Agents (88.57%), Standards Organization of Nigeria (87.94%), National Drug Law Enforcement Agency (84.13%), Nigeria Export Promotion Council (83.17%), National Agency for Food Drug Administration & Control (83.17%), Authorized Dealer Banks (82.22%), and Federal Airport Authority of Nigeria (FAAN) (76.19%)

are the top international trade facilitators that generates and utilised information in Nigeria. This relates with the findings of the Economic and Social Commission for Western Asia (2018), who listed the trade facilitators involved in cross-border trade to include: importers, exporters; customs; shipping companies, airlines, road, rail and inland waterways, container terminals, bulk terminals, custom agents, etc. Their result showed that the customs, banks, customs licensed agents, terminal operators and other regulatory agencies at the ports are actively involved in trade facilitation. Further findings from the study revealed that the Federal Ministry of Finance (44.76%), Federal Ministry of Industry, Trade & Investment (43.81%), Federal Inland Revenue Services (21.90%), and the National Environmental Standards and Regulations Enforcement Agency (19.37%) are not active in generation and utilization of information for cross-border trade in Nigeria. This finding is supported by Aman, Al-Shbail, Mohamed & Auzair (2016) indicating international trade facilitators to include Jordan Customs Department, Brokers (Clearance Agencies), Jordan Institution for Standards and Metrology, Jordan Food and Drug Administration among others. This implies that some government agencies like the Federal Inland Revenue Service and the National Environmental Standards and Regulations Enforcement Agency have little distinct role to play to facilitate cross-border trade in Nigeria.

Table 2: Types of Information Generated by the International Trade Facilitators in Nigeria

S/n	Types of Information Generated	International Trade Facilitators																												Total				
		1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		ΣF	\bar{x}	S.D
		F	%	F	%	F	%	F	%	F	%	F	%	F	%	F	%	F	%	F	%	F	%	F	%	F	%	F	%					
1	Bill of Lading	25	7.9	6	1.9	37	11.7	16	5.1	51	16.2	14	4.4	80	25.4	3	1.0	5	1.6	3	1.0	13	4.1	8	2.5	11	3.5	20	6.3	7	2.2	299	1.95	0.22
2	Single Goods Declaration (SGD)	23	7.3	7	2.2	35	11.1	15	4.8	47	14.9	13	4.1	80	25.4	4	1.3	5	1.6	3	1.0	12	3.8	8	2.5	11	3.5	20	6.3	7	2.2	290	1.92	0.27
3	Cargo Manifest	22	7.0	7	2.2	34	10.8	15	4.8	48	15.2	15	4.8	81	25.7	4	1.3	4	1.3	2	0.6	13	4.1	7	2.2	11	3.5	20	6.3	7	2.2	290	1.92	0.27
4	Regulatory Certificates/Permits (e.g. NAFDAC, SON etc.)	22	7.0	6	1.9	32	10.2	15	4.8	48	15.2	15	4.8	81	25.7	3	1.0	5	1.6	3	1.0	12	3.8	7	2.2	12	3.8	20	6.3	3	1.0	284	1.90	0.30
5	Duly Completed e-Form M	24	7.6	6	1.9	35	11.1	15	4.8	49	15.6	15	4.8	83	26.3	4	1.3	5	1.6	3	1.0	13	4.1	8	2.5	10	3.2	8	2.5	2	0.6	280	1.89	0.32
6	Commercial Invoice	24	7.6	6	1.9	35	11.1	15	4.8	49	15.6	15	4.8	83	26.3	4	1.3	5	1.6	3	1.0	13	4.1	8	2.5	9	2.9	8	2.5	2	0.6	279	1.89	0.31
7	Export Declaration	22	7.0	5	1.6	34	10.8	14	4.4	47	14.9	15	4.8	82	26.0	4	1.3	5	1.6	3	1.0	13	4.1	8	2.5	12	3.8	14	4.4	1	0.3	279	1.89	0.32
8	Insurance Certificate	22	7.0	6	1.9	34	10.8	13	4.1	48	15.2	15	4.8	81	25.7	4	1.3	5	1.6	3	1.0	13	4.1	8	2.5	10	3.2	20	6.3	2	0.6	274	1.87	0.34
9	Packing list	24	7.6	6	1.9	33	10.5	14	4.4	49	15.6	13	4.1	81	25.7	4	1.3	5	1.6	3	1.0	13	4.1	8	2.5	12	3.8	8	2.5	1	0.3	274	1.87	0.34
10	Destination Inspection: Risk Assessment Report (RAR)/PAAR	22	7.0	5	1.6	33	10.5	15	4.8	47	14.9	15	4.8	78	24.8	4	1.3	5	1.6	3	1.0	12	3.8	8	2.5	12	3.8	7	2.2	2	0.6	268	1.85	0.36
11	Vessel/Container Declarations	24	7.6	6	1.9	35	11.1	15	4.8	49	15.6	15	4.8	71	22.5	4	1.3	5	1.6	3	1.0	7	2.2	5	1.6	6	1.9	8	2.5	2	0.6	255	1.81	0.39
12	Terminal Handling Receipt	10	3.2	5	1.6	20	6.3	10	3.2	20	6.3	6	2.9	30	9.5	4	1.3	4	1.3	3	1.0	7	2.2	5	1.6	6	1.9	7	2.2	0	0.0	140	1.44	0.50
13	Certificate of Origin	10	3.2	5	1.6	20	6.3	10	3.2	20	6.3	9	2.9	30	9.5	4	1.3	4	1.3	3	1.0	6	1.9	0	0.0	0	0.0	0	0.0	0	0.0	121	1.38	0.49
14	Bank Documents	10	3.2	5	1.6	20	6.3	10	3.2	20	6.3	9	2.9	30	9.5	4	1.3	4	1.3	3	1.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	115	1.37	0.48
	TOTAL																														1.78	0.35		

Key:

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|--|--|
| 1. Nigeria Customs Service (NCS) | 9. National Drug Law Enforcement Agency (NDLEA) |
| 2. Nigerian Shippers Council (NSC) | 10. Nigeria Export Promotion Council (NEPC) |
| 3. Central Bank of Nigeria (CBN) | 11. Federal Airport Authority of Nigeria (FAAN) |
| 4. Nigeria Ports Authority (NPA) | 12. Federal Ministry of Finance |
| 5. National Agency for Food Drug Administration & Control (NAFDAC) | 13. Federal Ministry of Industry, Trade & Investment |
| 6. Authorized Dealer Banks | 14. Federal Inland Revenue Services (FIRS) |
| 7. Licensed Customs Agents | 15. National Environmental Standards and Regulations Enforcement Agency (NESREA) |
| 8. Standards Organization of Nigeria (SON) | |

F = Frequency, % = Percentage, ΣF = Sum of Frequency \bar{x} = Mean, SD = Standard Deviation

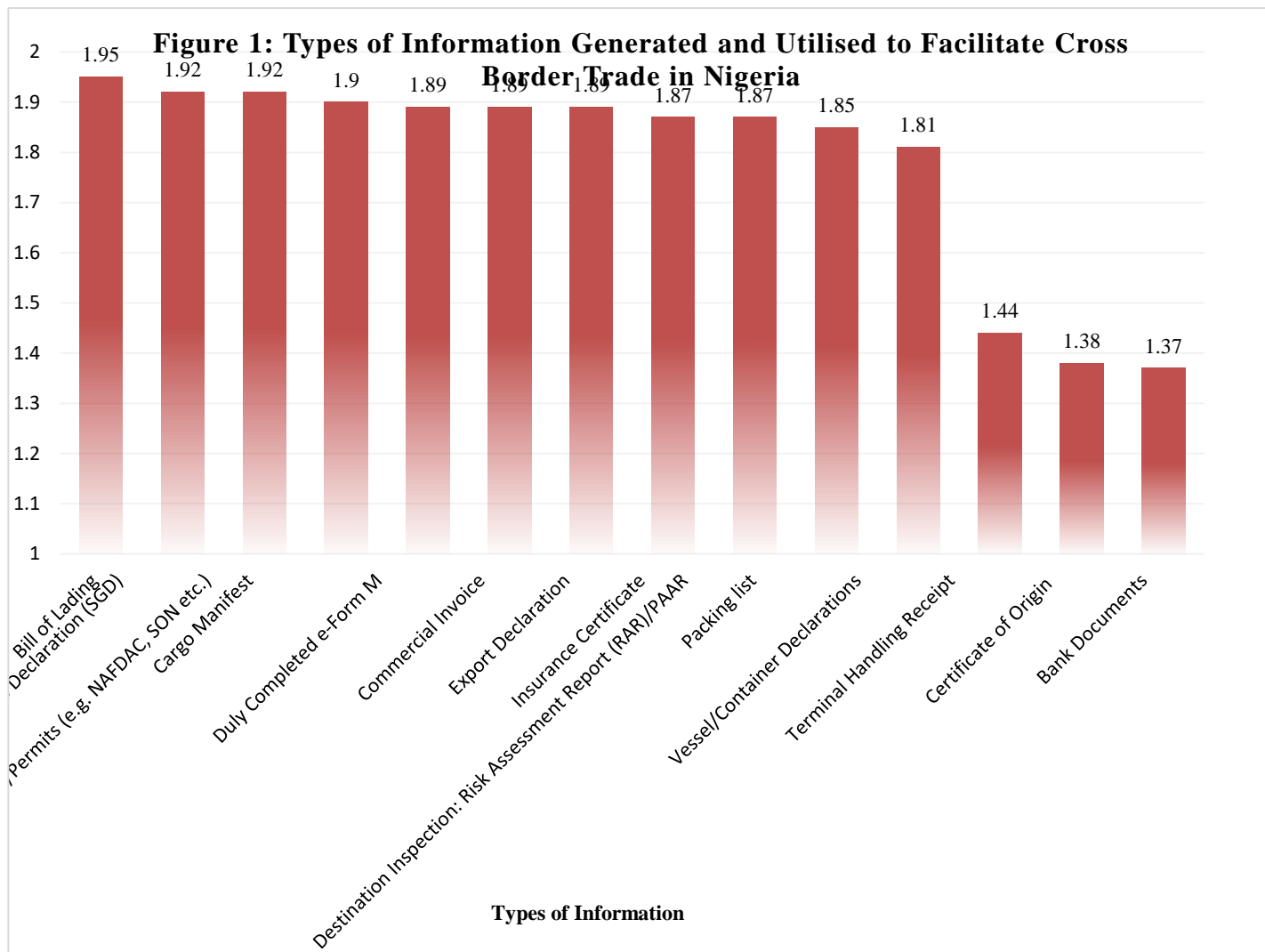


Table 2 and Figure 1 revealed that the category of document and type of information generated and utilized by international trade facilitators in Nigeria are the bill of lading (1.95), single goods declaration (1.92), cargo manifest (1.92), regulatory certificates/permits (e.g. NAFDAC, SON etc.) (1.9), duly completed e-Form M (1.89), commercial invoice (1.89), export declaration (1.89), insurance certificate (1.87), packing list (1.87), destination inspection: Risk Assessment Report (RAR)/PAAR (1.85), and vessel/container declarations (1.81). This implies that these documents have to be passed across agencies to facilitate cross-border trade in Nigeria, especially those with cross-border trade compliance responsibilities, licensing and permits. This is supported by Koh and Mowerman (2013) study “Towards a Truly Seamless Single Window and Trade Facilitation Regime in ASEAN”. They discovered that the number of information required to facilitate trade are commercial invoices, purchase orders, advanced shipment notices, packing lists, bill of lading (b/l), air waybill, sea waybill, and digital certificates of origin among others.

Findings from the study further revealed that some information such as terminal handling receipt (1.44), certificate of origin (1.38), bank documents (1.37) with mean score below the mean benchmark are not mandatory for cross-border trade facilitation. Some of these documents are duplicates that contains information that could easily serve the same function as other documents that are mandatory for cross-border trade facilitation. The

implication of this is that the multiple document requirement for cross-border trade facilitation in Nigeria would result to duplicates where several documents serve the same purposes. This conforms to the United Nations Economic Commission for Europe (UNECE, 2019) study titled “Single Window Planning and Implementation Guide”, where they conducted a vivid analysis on countries with a functional single window system and discovered that countries with a single windows system like South Korea and Thailand, have fewer documents and no duplicating information among agencies to facilitate cross-border trade.

Table 4.3: Means of Information Sharing among the International Trade Facilitators in Nigeria

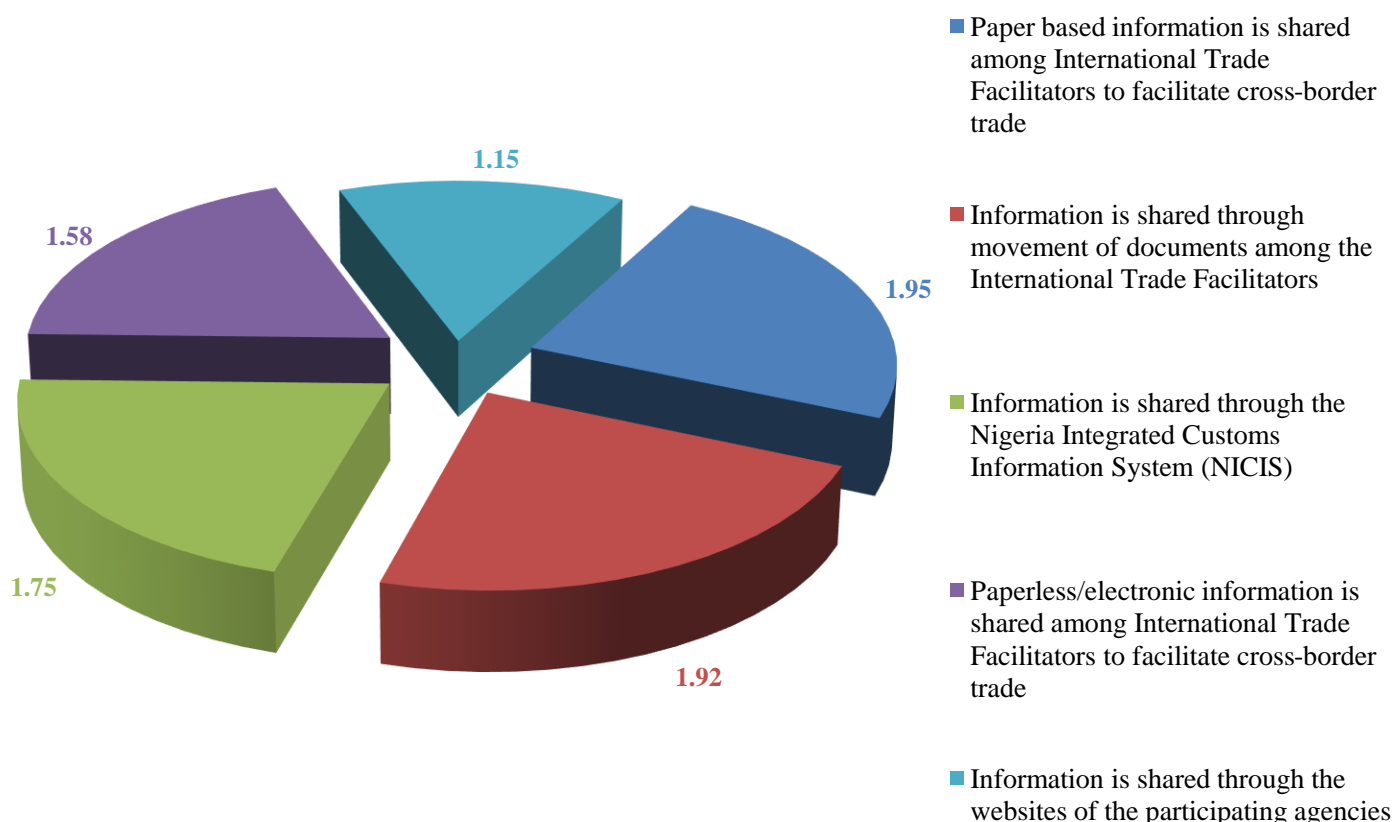
S/n	Means of Information Sharing	International Trade Facilitators																												Total				
		1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		ΣF	\bar{x}	S.D
		F	%	F	%	F	%	F	%	F	%	F	%	F	%	F	%	F	%	F	%	F	%	F	%	F	%	F	%					
1	Paper based information is shared among the international trade facilitators to facilitate cross-border trade	24	7.6	6	1.9	35	11.1	15	4.8	49	15.6	4	1.3	5	1.6	3	1.0	15	4.8	83	26.3	13	4.1	8	2.5	12	3.8	20	6.3	7	2.2	299	1.95	0.22
2	Information is shared through movement of documents among the international trade facilitators	24	7.6	6	1.9	35	11.1	15	4.8	49	15.6	4	1.3	5	1.6	3	1.0	15	4.8	83	26.3	13	4.1	8	2.5	12	3.8	16	5.1	2	0.6	290	1.92	0.27
3	Information is shared through the Nigeria Integrated Customs Information System (NICIS)	24	7.6	6	1.9	35	11.1	15	4.8	49	15.6	4	1.3	5	1.6	3	1.0	15	4.8	52	16.5	7	2.2	5	1.6	6	1.9	8	2.5	2	0.6	236	1.75	0.43
4	Paperless/electronic information is shared among information trade facilitators to facilitate cross-border trade	24	7.6	6	1.9	35	11.1	15	4.8	25	7.9	4	1.3	4	1.3	3	1.0	9	2.9	30	9.5	7	2.2	5	1.6	6	1.9	8	2.5	2	0.6	183	1.58	0.49
5	Information is shared through the websites of the participating agencies	10	3.2	5	1.6	20	6.3	10	3.2	2	0.6	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	47	1.15	0.36
CLUSTER MEAN																															1.67	0.35		

Key:

- | | |
|---|--|
| 1. Nigeria Customs Service (NCS) | 9. National Agency for Food Drug Administration & Control (NAFDAC) |
| 2. Nigerian Shippers Council (NSC) | 10. Authorized Dealer Banks |
| 3. Central Bank of Nigeria (CBN) | 11. Federal Airport Authority of Nigeria (FAAN) |
| 4. Nigeria Ports Authority (NPA) | 12. Federal Ministry of Finance |
| 5. Licensed Customs Agents | 13. Federal Ministry of Industry, Trade & Investment |
| 6. Standards Organization of Nigeria (SON) | 14. Federal Inland Revenue Services (FIRS) |
| 7. National Drug Law Enforcement Agency (NDLEA) | 15. National Environmental Standards and Regulations Enforcement Agency (NESREA) |
| 8. Nigeria Export Promotion Council (NEPC) | |

F = Frequency, % = Percentage, ΣF = Sum of Frequency \bar{x} = Mean, SD = Standard Deviation

Figure 2: Means of Information Sharing among the International Trade Facilitators in Nigeria



The result from Table 3 and Figure 2 revealed that paper-based information is most shared among international trade facilitators in Nigeria (1.95). Also, Information is shared through movement of documents among the international trade facilitators (1.92), and information is shared through the Nigeria Integrated Customs Information System (NICIS) (1.75). This clearly implies that Nigeria still undergoes the traditional process of information sharing for cross-border trade facilitation and have not fully transitioned to a single window system, leaving the Nigeria Custom Service as the only agency with an electronic system (the NICIS) for information sharing. The requirements and compliance costs will be a burden to all trade facilitators, not to mention the barrier to trade process this will have on them while moving paper document from one agency to another to facilitate international trade. This finding is supported by Askim, et al (2021) study on “One-Stop Shops for Social Welfare: The Adaptation of an Organizational Form in Three Countries” who explained that poor services provision, a lack of coordination and information sharing amongst different public institutions serves as a major bottleneck among governments without a single window system to facilitate international trade. Also, Dong, et al. (2014) study on “One-Stop Shops Reform in China as Sequencing: A Case of Chuzhou City” revealed that the traditional method of information sharing to facilitate trade reflects the old-style models of bureaucracy and red tape in public organizations structures, rather than facilitate and simplify procedures in providing public services.

Findings further revealed that paperless/electronic information is shared among international trade facilitators with a mean score of (1.58). When respondents were asked

whether information is shared through the websites of the participating agencies, the mean score (1.15) of their responses was below the mean benchmark. This implies that not all the participating agencies involved in trade facilitation have an electronic system or website through which information can be shared to facilitate trade. Therefore, there is need to establish a single window system to facilitate cross-border trade in Nigeria.

Summary of Findings

Findings from the study are presented based on the research objectives and research questions earlier formulated to guide the study.

1. It is found out that the Nigeria Customs Service, Nigerian Shippers Council (NSC), Central Bank of Nigeria (CBN), Nigeria Ports Authority (NPA) among others are the international trade facilitators involved in the generation and utilisation of information in Nigeria.
2. The types of information generated by international trade facilitators in Nigeria are the bill of lading, single goods declaration, cargo manifest, regulatory certificates etc.
3. Information is shared through movement of documents, the Nigeria Integrated Customs Information System (NICIS) etc.

Conclusion

From the findings of this study, it is concluded that information sharing influences international trade facilitation in Nigeria. Custom Service, Nigerian Shippers Council (NSC), Central Bank of Nigeria (CBN) are among the major facilitator for cross border trade. The Nigeria Customs Service, Nigerian Shippers Council (NSC), Central Bank of Nigeria (CBN), Nigeria Ports Authority (NPA) among others are the international trade facilitators involved in the generation and utilisation of information in Nigeria. The types of information generated by international trade facilitators in Nigeria are the bill of lading, single goods declaration, cargo manifest, regulatory certificates etc. Information is shared through movement of documents, the Nigeria Integrated Customs Information System (NICIS) etc.

Recommendations

Based on the major findings and conclusion of this study, the following recommendations were made.

1. It is recommended that government agencies like the Federal Inland Revenue Service, the National Environmental Standards and Regulations Enforcement Agency that have little role to play in facilitating cross border trade in Nigeria should be removed from the cross-border trade facilitation processes.
2. Necessary cross border trade information contained in the bill of lading, single goods declaration, cargo manifest etc., should all be incorporated into a single online form.
3. The Nigeria Custom Service should spearhead the management of the technology for information sharing among relevant agencies and international trade facilitators for cross border trade in Nigeria.

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