



# Cleared for Takeoff:

## Legal compliance for SMEs in Nigeria's air freight growth

### Introduction

Nigeria's logistics market is evolving quickly. Growth in e-commerce, export activity, and demand for time-sensitive delivery has increased the use of air freight by small and medium-sized enterprises (SMEs). For many SMEs, air cargo is no longer optional—it is part of staying competitive. As opportunities expand, so do compliance responsibilities. Understanding what is driving the air freight surge—and the legal fundamentals that support it—is essential for SMEs looking to scale without disruption.

### Key Highlights

- **Air freight market expansion:** Nigeria's air freight market—fueled by e-commerce growth, rising trade volumes, and demand for faster delivery—continues to outpace traditional sea freight options.
- **E-commerce as a growth engine:** Increased internet penetration, digital payments, and a growing online consumer base are pushing more merchants to use air freight for high-value and time-sensitive products.
- **Core cargo hubs and infrastructure:** Lagos remains the dominant cargo hub, while Abuja, Port



Harcourt, and Kano are emerging as regional centres reflecting evolving trade patterns.

- **Logistics market growth:** Freight, express parcel services, and last-mile delivery are projected to expand further, supported by infrastructure investments and digital logistics platforms.

## What This Mean for SMEs

- **Business registration and operating approvals:** Businesses involved in logistics, freight forwarding, or export must be properly registered with the Corporate Affairs Commission (CAC). The nature of the activity determines whether additional regulatory approvals or sector-specific certifications are required.
- **Regulatory compliance and export documentation:** Air freight and cross-border e-commerce require strict adherence to customs laws, export documentation, and relevant aviation standards. SMEs should expect scrutiny around classification, invoicing, packing lists, and supporting documents, and must ensure proper filings with regulators such as the Nigeria Customs Service (NCS) and, where relevant, the Nigerian Civil Aviation Authority (NCAA).
- **Contractual precision with logistics partners:** Air freight involves multiple parties—forwarders, carriers, couriers, and Third-Party Logistics (3PL) providers. Contracts should clearly allocate liability for loss or delay, define service levels, address insurance coverage and claims, and set out

dispute resolution terms. Clear contracts reduce disputes and unexpected losses.

- **Tax and record-keeping discipline:** Export and e-commerce activities can trigger VAT and corporate tax obligations. Accurate record-keeping and timely filings reduce audit exposure and prevent operational disruptions. SMEs should keep a clean trail that links each order to its corresponding invoice, payment record, waybill, delivery confirmation, and any refunds where applicable.
- **Consumer protection and data privacy:** SMEs must comply with consumer protection standards and data privacy rules. Clear delivery terms, transparent returns/refund policies, and secure handling of customer data reduce complaints, chargebacks, and regulatory exposure—while improving customer trust.
- **Regional Trade and African Continental Free Trade Area (AfCFTA) Opportunities:** SMEs trading within the AfCFTA must comply with certificates of origin and other regional trade requirements to access preferential market treatment. Without the correct documentation, expected cost advantages can be lost through additional duties, shipment delays, or rejected consignments.

## Looking Ahead with SimmonsCooper Partners

Navigating logistics and e-commerce growth requires more than operational know-how. It requires strong trade compliance, clear contracts, and disciplined risk management. For support with structuring compliant logistics arrangements, reviewing air freight and courier contracts, advising on customs and export obligations, and managing supply chain risk, contact [info@scp-law.com](mailto:info@scp-law.com) or visit [www.scp-law.com](http://www.scp-law.com).