LAGOS | ABUJA | CALABAR

INTRODUCTION

The Nigerian Upstream Petroleum Regulatory Commission ("NUPRC") has issued a circular dated 28th August 2026, confirming the outcome of the Ministerial Committee review of two air navigation charges affecting helicopter operations in the upstream petroleum sector: the Helicopter $300 Levy for Air Navigational Services (the "Levy") and the Terminal Navigational Charge ("TNC").[1]

The Ministerial committee's review follows concerns raised by key stakeholders in the upstream petroleum sector over the introduction, structure, and implementation of the Levy.

Key Clarifications Made

a. The review confirms the retention of a $300 per-landing Levy that remains payable to the Nigerian Airspace Management Agency ("NAMA").

b. The TNC only applies to landings at government-owned aerodromes and expressly excludes landings at private offshore or oil platforms from the charge. However, the TNC will continue to apply to helicopter operations that are undertaken outside the scope of petroleum operations.

c. The NUPRC shall issue a supplementary instrument that addresses classification and reporting requirements, and the treatment of previous TNC cost elements.

d. That NAMA may, pursuant to its statutory power, issue guidelines to operators on operational reporting that includes flight manifest, movement logs and key offshore activity data.

e. According to the circular, there shall be no introduction of a fee, charge or levy or any review that has a direct impact on the upstream petroleum sector without prior consultation with the NUPRC and other relevant stakeholders.

---

[1] NUPRC Sends Update to Upstream Oil and Gas Operators on Helicopter Levy

IMPLICATIONS FOR OPERATORS

The circular provides upstream operators, licensees, lessees and their helicopter service providers with a clearer basis for reconciling air navigation charges. The Levy is retained as a fixed, ongoing cost of upstream helicopter operations, while the TNC exemption removes a charge that many operators had been contesting in respect of offshore platform landings. However, the open question remains the treatment of historical payments that ought not to have been charges or paid. Operators that have paid TNC on offshore landings, or carried it as a joint-venture cash-call item, will need NUPRC's further guidance for resolution.

RECOMMENDED ACTIONS

a. Operators should review helicopter services contracts and invoicing arrangements with service providers to ensure billing reflects the retained Levy and the confirmed TNC exemption for offshore/platform landings.

b. Audit extant contractual cost-recovery and joint-venture cash-call records for any TNC charged on offshore platform landings, pending the NUPRC's guidance on treatment of historical amounts.

c. Confirm the Levy is correctly classified as a statutory air navigation charge in cost-reporting and, where applicable, cost-recovery submissions.

d. Monitor for the NUPRC's forthcoming instruments on TNC classification and reporting, and for any NAMA communication on flight manifest, movement log or offshore activity data requirements.