

# Nigeria Country Guide - IAM

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## Used Household Goods and Personal Effects

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### Documents Required

- Tax identification number (TIN) from Federal Inland Revenue, Nigeria
- Original international passport
- Original resident permit (Cerpac receipt or Green Card)
- Original packing list in English
- Original bill of lading (OBL) / telex release / air waybill (AWB)
- Detailed and valued inventory list in English
- Certificate of transfer / letter of employment
- Certificate of fumigation (if the cargo contains wooden crates)
- Original Nigerian international e-passport (returning citizens)
- Diplomatic passport (diplomats)
- Form CC1 (approved by the Ministry of Foreign Affairs and Customs headquarters in Abuja if meant for use by an Embassy)
- Letters of authority (see specific information)

### Specific Information

- The owner of the goods must be present for Customs clearance.
- All cargo being imported into Nigeria must be palletized.
- The original bill of lading must be endorsed by the owner of the goods “delivered to” and signed.

Whether using an original bill of lading or air waybill, ensure it is properly consigned per the agent’s instructions and that the original is issued by the shipping line itself.
- If using a sea waybill or non-negotiable copy or telex release, please ensure you provide a copy of the telex release message from the shipping line, otherwise there is a high probability of issues to release from the shipping line
- The Nigerian international e-passport must be obtained in the origin country prior to departure as non-electronic passports are not accepted (returning citizens).
- Original bill of lading required for all diplomatic shipments.
- Containers with house original bills of lading from an NVOCC / consolidator / forwarder will not be released.
- Returning Nigerian residents must have continuously lived abroad for at least 9 months and not visited Nigeria for more than 90 days within the previous 2 years of re-entry; otherwise, the shipment will be deemed a commercial import and will be

subject to inspection and duties.

Customs will check the entry and exit stamps on the passport to calculate the applicable time periods.

- Customs clearance can begin up to 28 days from the discharge of the container.
- Wood packing materials in shipment containers must comply with ISPM-15 rules and guidelines and all crates must be stamped ISPM-15.
- Crates and liftvans in wood are subject to an additional cost of 120 USD per 20' container and 180 USD per 40' container.

Failure to stamp the crates will result in an additional cost of 250 USD per 20' container and 500 USD per 40' container.

- Storage and demurrage charges are generally charged on all household goods and personal effects shipments.

Amounts range from at least USD 400-1,500 for demurrage and storage per container.

- The average clearance time for a sea shipment is approximately 3 weeks, dependent on issues of manifest transmission, access to the container, Customs assessment of the contents or qualification of the owner of the goods to import the shipment.
- Diplomats require a letter of authority written by the Embassy from the entities identified below:

- The Area Comptroller of Customs of the Nigeria Customs Service
- The officer in charge of NDLEA
- The officer in charge of SSS, Police, Anti - Bomb Squad, SON, DMI
- The Releasing Manager of steam shipping line

- As of November 3, 2015, all global port shipping lines are expected to register on the platform before booking cargo to Nigeria

Prior to loading cargo owners of the goods must obtain from the platform an Entry Summary Number (ENS) which must be advised to the shipping line agent and incorporated on the bill of lading and manifest by the shipping line agent.

- Form M number must be reflected on Bills of Lading and Cargo Manifests for commercial goods.

## Motor Vehicles

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### Documents Required

- Original purchase invoice / certificate of value and other related car documents
- CC3 Form (approved by the Ministry of Foreign Affairs and Customs headquarters in Abuja)
- Original bill of lading
- Scan passport

### Specific Information

Vehicles older than 8 years cannot be imported.

## Pets

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### Documents Required

- Vaccination record
- Veterinary health certificate

### Specific Information

- The veterinary health certificate and vaccination record must be issued by a veterinarian in the origin country and must be issued within 1 week of department.
- Pets may enter as passenger's checked baggage or as cargo.

## Restricted/Dutiable Items

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- Firearms, real or toy (a government permit is required)
- Old furniture in large quantities (more than a set per room is subject to fines, duties and taxes)
- Electronic equipment
- Pharmaceutical products (cannot be carried in checked baggage)
- The following items are subject to duties if contained in a passenger's baggage, unless the passenger is a temporary visitor or submits a certificate of re-importation obtained on department or can prove possession and use for the last 3 years.
  - Cameras (100%)
  - Projectors (100%)
  - Radios (50%)
  - Records (66%)
  - Tape recorders (40%)
  - Typewriters (40%)
- The following items may qualify for free import if within the limits indicated:
  - Cigarettes (200), cigars (50 medium ), tobacco (200 g) of foreign manufacture
  - Spirits and wine (1 L)
  - Perfumes (284 cu. cm)

## Prohibited Items

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- Beer, mineral water and soft drinks
- Sparkling wine and champagne
- Fruits and vegetables
- Cereals
- Eggs
- Precious metals
- New furniture (if shipped, heavy fines and duties / taxes will be charged or Customs will seize the items at their discretion.

