

| Goods | Documents required | Customs Prescriptions | Remarks |
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| Removal goods | <ul style="list-style-type: none"> • Bill of Lading, the front page has to be signed by the consignee. • Air Waybill. • Clear Inventory (in English). • Clean Report of Finding (CRF) and Import Duty Report (IDR) are mandatory for all imports, including unaccompanied personal effects. • Clean Report of Inspection (CRI) issued after pre-shipment. • Original Passport (verifying arrival date) • Residence Permit if Non-Nigerian. • Passengers unaccompanied baggage Declaration form (P.U.B.D.) • Customs Declaration Form Sale 48 is completed. | <p>Duty Free entry</p> <ul style="list-style-type: none"> • Returning Nationals must have stayed outside Nigeria not less than 9 months. • Prior to moving of Nigeria, Non-Nigerian shipper must make sure that resident permit will be granted to him. <p>The CRI number shall be stated on the relevant B/L and also written against each item in the cargo manifest.</p> | <p>Effective from June 2002, pre-shipment inspection has ceased and Nigeria customs Services has commenced destination inspection.</p> <p>Any person importing goods into Nigeria shall process a Form “M” through any authorised commercial/merchant bank. The bank shall be responsible for delivering all Forms “M” to the respective appointed inspection agent’s liaison office in Nigeria.</p> <p>Form “M” shall be completed in six examples, of which three copies shall be sent to the Pre-shipment Inspection Agents, one to the Nigeria Customs Service and NMA while the original shall be retained by the importer’s bank.</p> <p>Insurance of a Clean Report of Inspection (CRI) or a Discrepancy Report of Inspection (DRI) shall be mandatory for all import except those exempted by the Honourable Minister of Finance, provided approval has been obtained before shipment of goods.</p> <p>P.U.B.D. must be filled in on arrival in Nigeria stating number of pkgs. expected, value and origin.</p> <p>Shipper must be in Nigeria before goods arrival date, and the goods must arrive within 2 months of his arrival.</p> <p>Used Household Goods are allowed into Nigeria duty free if they have been in the</p> |

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| | | | owner's possession and use for at least 6 months and are for owner's continued use and not for sale. Any dutiable items such as Personal Computers, Electronics, Micro-Wave Oven, Washing Machine and Dryers, Deep Freezers, Fridges and any other luxurious items are normally assessed by the customs for duty payment. The rate of duty to apply and the duty payable are subject to valuation by the Valuation Department. |
| Diplomatic removals goods | <ul style="list-style-type: none"> • OBL or AWB. • Clear Inventory (in English). • Original Passport. • Exemption Certificate - Form CCI , CCII., and CCIII. | Duty free entry if : Exemption from duties Form CCI & CCII to be Solicited from the Chief of Protocol, Ministry of Foreign Affairs, Abuja. | |
| Cars, motorcycles for personal use | <ul style="list-style-type: none"> • Original Log Book. • Invoice of Purchase (if New). • Date of Registration. • Certificate of Road worthiness (if used car). | Rate of Duty payable on cars entering Nigeria is based on values and is as follows : a) Cars with value up to \$9000 -30% Ad Valorem. b) Cars with value between \$9000- \$14000 - 40% Ad Valorem. c) Cars with value between \$14000- \$18000 - 50% Ad Valorem. d) Cars with value between \$18000- \$22700 - 60% Ad Valorem. e) Cars with value between \$22700- \$27200 - 80% Ad Valorem. f) Cars with value above \$27000 100% Ad Valorem. | There will be additional payments for VAT and 7% Surcharge. Cars imported into Nigeria must not be more than five (5) years old from the date of manufacture. Importation of cars, irrespective of age, through land borders shall no longer be allowed. |
| Dogs, cats, pets | Veterinary Certificate of good health plus rabies vaccination 10 days maximum period prior to arrival. | Animals to be immediately inspected by a Vet. | Need full details of pets and animals in advance to apply for permit. |
| Guns, ammunitions | Police permit required. | | Guns will be impounded if permit is not available. |

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| Firearms, explosives, dangerous chemicals, narcotics, ivory, live/dead poultry, vegetables including tomato puree and paste, textiles fabrics, fruits, wine and liquor, used refrigerators, air conditioners, compressors | Prohibited. | | |
| Bulk vegetable | Prohibited. | It is only to be imported in branded 4 litres can only at 65% duty rates. FOB of imported matches should be 10% to 15% per carton. | |