

1.3 Nigeria Customs Information

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The Nigeria Customs Service (NCS) is an independent customs service under the supervisory oversight of the Nigerian Ministry of Finance.

Duties and Tax Exemption

For contact information regarding government custom authorities, please follow this link: [4.1 Nigeria Government Contact List](#)

Emergency Response

Agreements / Conventions Description	Ratified by Country? (Yes / No)
WCO (World Customs Organization) member	Yes (21/08/63)
Annex J-5 Revised Kyoto Convention	Yes (signed 26/7/2012 Note: no date of ratification shown)
OCHA Model Agreement	No
Tampere Convention (on the Provision of Telecommunication Resources for Disaster Mitigation and Relief Operations)	No
Regional Agreements (on emergency/disaster response, but also customs unions, regional integration)	<ul style="list-style-type: none"> • ECOWAS Common External Tariff (CET) • United Nations Resolution 46/182 dated 1991 • Recommendation of the Customs Co-operation Council to expedite the forwarding of relief consignments in the event of disasters (1970)

Exemption Regular Regime (Non-Emergency Response)

Goods donated free by donor agencies are exempted from payment of Customs duty, but certificate of donation must be attached. If the donation is of a prohibited kind (rice, vegetable oil etc.), there must be a waiver from the president.

NGOs and Charitable Organisations are allowed to operate in the country and once they have obtained a Memorandum of Understanding (MOU) from the Government and an Import Duty Exemption Certificate from the Ministry of Finance (MOF), they can import aid goods free of duties and taxes.

Once the MOU has been obtained from Government, the process of importation is quite streamlined and provided all necessary paperwork (as outlined in the tables below) has been provided there are no issues or delays with customs clearance.

Organizational Requirements to obtain Duty Free Status
United Nations Agencies
<ol style="list-style-type: none"> 1. Must be registered with UN. 2. Organization sends a letter to the MOF requesting for duty or tax exemption. 3. In the case of prohibited items, send a request to the Chief of Staff's office of the Presidency. And continue to Step 2.
Non-Governmental Organizations
<ol style="list-style-type: none"> 1. Must be a registered NGO. 2. Must make application through UNDP. 3. UNDP will send a letter to the Minister of Finance requesting for duty or tax exemption. 4. In the case of prohibited items, send a request to the Chief of Staff's office of the Presidency. And continue to Step 2.

Exemption Certificate Application Procedure:

Duties and Taxes Exemption Application Procedure
Generalities (include a list of necessary documentation)
<p>Duty exemption Certificate (Tax Exemption) is normally requested from the Ministry of Foreign Affairs (MoFA) using the appropriate forms (CC1 for goods and CC3 for vehicles).</p> <p>When approved by MoFA, forms will be sent to Valuation Unit in Customs Headquarters for endorsement of certification.</p> <p>For relief items, food and non-food (prohibited items like rice, vegetable oil, etc.) the request is sent to the President's Office for authorization. When approval is granted, same is sent to Ministry of Finance (Budget Office). The Ministry of Finance delivers the Import Duty Exemption Certificate (sent to Customs).</p> <p>Documentation:</p> <ul style="list-style-type: none"> • Request Letter • Certificate of donation • Description of goods and quantity: original Waybill (WB) or Bill of lading (BL), invoice and Packing List. • Air waybill required for air shipments. <p><i>End User Certificate must be obtained from the office of National Security adviser for Armoured Vehicles and other security related equipment</i></p>
Process to be followed (step by step or flowchart)
<ol style="list-style-type: none"> 1. A request for Duty Exemption must be signed by UNDP Logistics Unit and taken to the MoFA 2. The signature of the Chief of Protocol - Immunities and Privileges of MoFA is necessary 3. Endorsement of Customs Valuation Unit at customs Headquarters 4. Clearance of consignments at respective ports should commence upon completion of steps 1, 2 & 3. <p><i>To reduce port charges and/or avoid demurrage, it is advised to send the shipping documents for the above processes (1, 2, 3) several days before the arrival of the shipment. A pre- shipment release may be requested in case of air shipment.</i></p>

Exemption Certificate Document Requirements

Duties and Taxes Exemption Certificate Document Requirements (by commodity)						
	Food	NFI (Shelter, WASH, Education)	Medicines	Vehicle & Spare Parts	Staff & Office Supplies	Telecoms Equipment
Invoice	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO
AWB/BL /Other Transport Documents	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO
Donation/Non-Commercial Certificates	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO
Packing Lists	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO
Other Documents				End User Certificate required for Armoured Vehicles and other anti-ballistic equipment (Helmet, vest and blanket etc.)		
Additional Notes						
https://customs.gov.ng/						

Customs Clearance

General Information

Customs Information	
Document Requirements	No other documents other than those listed in the table headed Customs Clearance Document Requirements (by commodity) (below) are required. Once an agency is approved by MoFA no deposit is required.

Embargo	Schedule 4 of Customs Tariff [Absolute prohibition]
Prohibited Items	<p>IMPORT PROHIBITION LIST</p> <ol style="list-style-type: none"> 1. Live or Dead Birds including Frozen Poultry – HS Codes 0105.1100 – 0105.9900, 0106.3100 – 0106.3900, 0207.1100 – 0207.3600 and 0210.9900 2. Pork, Beef – HS Codes 0201.1000 – 0204.5000, 0206.1000 – 0206.9000, 0210.1000 – 0210.2000 3. Birds Eggs – HS Code 0407.0000; excluding hatching eggs 4. Refined Vegetable Oils and Fats – HS Code 1507.1000.00 – 1516.2000.29 [but excluding refined Linseed, Castor and Olive oils. Crude vegetable oil are however NOT banned from importation] 5. Cane or Beet Sugar and Chemically Pure Sucrose, in solid form containing added flavouring or colouring matter – HS Code 1701.91.1000 – 1701.99.9000 in retail packs 6. Cocoa Butter, Powder and Cakes – HS Codes 1802.00.0000 – 1803.20000, 1805.001000 – 1805.00.9000, 1806.10.0000 – 1806.20.0000 and 1804.00.0000 7. Spaghetti/ Noodles – HS Codes 1902.1100 – 1902.30.0000 8. Fruit Juice in Retail Packs – HS Codes 2009.11.0012 – 2009.11.0013 – 2009.9000.99 9. Waters, including Mineral Waters and Aerated Waters containing added Sugar or Sweetening Matter or Flavoured, ice snow – HS Codes 2201.1000 – 2201.90.00, other non-alcoholic beverages HS Code 2202.10.00 – 2202.9000.99 [but excluding energy or Health Drinks {Liquid Dietary Supplements} e.g. Power Horse, Red Ginseng etc.] HS Code 2202.9000.91 and Beer and Stout (Bottled, Canned or Otherwise packed) HS Code 2203.0010.00 – 2203.0090.00 10. Bagged Cement – HS Code 2523.2900.22 11. Medicaments falling under Headings 3003 and 3004 as indicated below: <ol style="list-style-type: none"> a. Paracetamol Tablets and Syrups b. Cotrimoxazole Tablets Syrups c. Metronidazole Tablets and Syrups d. Chloroquine Tablets and Syrups e. Haematonic Formulations; Ferrous Sulphate and Ferrous Gluconate Tablets, Folic Acid Tablets, Vitamin B Complex Tablet [except modified released formulations]. f. Multivitamin Tablets, Capsules and Syrups [except special formulations]. g. Aspirin Tablets [except modified released formulation and soluble aspirin]. h. Magnesium Trisilicate Tablets and Suspensions. i. Piperazine Tablets and Syrups j. Levamisole Tablets and Syrups k. Clotrimazole Cream l. Ointments – Penicillin/ Gentamycin m. Pyrantel Pamoate Tablets and Syrups n. Intravenous Fluids [Dextrose, Normal Saline, etc.] 12. Waste Pharmaceuticals – HS Code 3006.9200 13. Mineral or Chemical Fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium (NPK 15-15-15), excluding organic fertiliser HS Code 3105.10.00.00 – 3105.90.00.00 14. Soaps and Detergents – HS Code 3401.11.1000 – 3402.90.0000 (in retail packs only) 15. Mosquito Repellent Coils – HS Code 3808.9110.91 (Mosquito Coils). 16. Rethreaded and used Pneumatic tyres but excluding used trucks tyres for rethreading of sized 11.00 x 20 and above 4012.2010.00 17. Corrugated Paper and Paper Boards – HS Code 4808.1000, and Cartons, Boxes and Cases made from corrugated paper and paper boards HS Code 4819.1000, Toilet Paper, Cleaning or Facial Tissue – HS Code 4818.1000 – 4818.9000 excluding baby diapers and incontinence pads for adult use 4818.4000.41 and Exercise Books – HS Code 4820.2000 18. Telephone Re-charge Cards and Vouchers – HS Code 4911.9990.91 19. Carpets and other Textile Floor Coverings falling under HS Code 5701.10.000 – 5705.00.0000 20. All types of Foot Wears, Bags and Suitcases HS Codes 6401.1000.11 – 6405.9000.99 and 4202.1100.10 – 4202.9900.99 [but excluding Safety Shoes used in oil industries, Sports Shoes, canvas shoes all Completely Knocked Down (CKD) blanks and parts] 21. Hollow Glass Bottles of a capacity exceeding 150mls (0.15 litres) of all kinds used for packaging of beverages by breweries and other beverage and drink companies – HS Code 7010.9021.29 and 7010.9031.00 22. Used Compressors – HS Code 8414.3000, Used Air Conditioners – HS Codes 8415.1000.11 – 8415.9000.99 and Used Fridges/ Freezers – HS Codes 8418.1000.11 – 8418.69.0000 23. Used Motor Vehicles above fifteen (15) years from the year of manufacture – HS Codes 8703.10.00 – 8703.90.0000 24. Ball Point Pens and parts including refills (excluding tip) HS Code 9608.10.0000 25. Tomato Paste or Concentrate put up for retail sale – 2002100000, 2002902000, 2002909000

GOODS: THE IMPORTATION OF WHICH IS ABSOLUTELY PROHIBITED

1. Air Pistols
2. Airmail Photographic Printing Paper
3. All counterfeit/ pirated materials or articles including Base or Counterfeit Coin of any Country
4. Beads composed of inflammable celluloid or other similar substances
5. Blank Invoices
6. Coupons for foreign football pools or other betting arrangements
7. Cowries
8. Exhausted tea or tea mixed with other substances. For the purposes of this item, "exhausted tea" means any tea which has been deprived of its proper quality, strength, or virtue by steeping, infusion, decoction or other means
9. Implements appertaining to the reloading of cartridges
10. Indecent or obscene prints, painting, books, cards, engraving or any indecent or obscene articles
11. Manilas
12. Matches made with white phosphorous
13. Materials of any description with a design which, considering the purpose for which any such material is intended to be used, is likely in – the opinion of the president to create a breach of the peace or to offend the religious views of any class of persons in Nigeria
14. Meat, Vegetables or other provisions declared by a health officer to be unfit for human consumption
15. Piece goods and all other textiles including wearing apparel, hardware of all kinds, crockery and china or earthenware goods bearing inscriptions (whether in Roman or Arabic characters) from the Koran or from the traditions and commentaries on the Koran
16. Pistols disguised in any form
17. Second-hand clothing
18. Silver or metal alloy coins not being legal tender in Nigeria
19. Nuclear Industrial waste and other Toxic waste
20. Spirits:
 - Other than:
 - Alcoholic bitters, liqueurs, cordials and mixtures admitted as such in his discretion by the Comptroller-General and which are not deemed to be injurious spirits within the meaning of any enactment or law relating to liquor or liquor licencing
 - Brandy, i.e. Spirit Distilled in Grape – growing countries from fermented grape juice and from no other materials and Stored in wood for a period of three years
 - Drugs and medicinal spirits admitted as such in his discretion by the Comptroller-General
 - Gin, i.e. Spirit – Produced by distillation from a mixed mash of cereal grains only saccharified by the diastase of malt and the Flavoured by redistillation with juniper berries and other vegetable ingredients and of a brand which has been notified as an approved brand by notice in the Gazette and in containers labeled with the name and address of the owner of the brand or Produced by distillation at least three times in a pot still from mixed mash or barley, rye and maize saccharified by diastase of malt and then rectified by re-distillation in a pot still after the addition of juniper berries and other vegetable materials
 - Methylated or denatured spirit, i.e. Mineralized Methylated spirit mixed as follows: to every ninety parts by volume of spirits nine and one-half parts by volume of wood naphtha and one-half of one part by volume of crude pyridine and to every 455 litres of the mixture 1.7 litres of mineral naphtha or petroleum oil and not less than 0.7 grammes by weight of powdered aniline dye (Methyl violet) and so in proportion for any quantity less than 455 litres and Industrial Methylated spirit imported under licence from the Comptroller-General and mixed as follows: to every ninety-five parts by volume of spirits five parts by volume of wood naphtha and also one-half of one part by volume of the mixture and Spirits denatured for a particular purpose in such a manner as the Comptroller-General in any special circumstance may permit
 - Perfumed Spirits
 - Rum i.e. Spirit – Distilled directly from sugar-cane products in sugar-cane growing countries and Stored in wood for a period of three years
 - Spirits imported for medical or scientific purposes, subject to such conditions as the Comptroller-General may prescribe
 - Spirits totally unfit for use as portable spirits admitted to entry as such in the discretion by the Comptroller-General
 - Whisky, i.e. Spirit – Obtained by distillation from a mash or cereal grains saccharified by diastase of malt and stored in wood for a period of three years
 - Containing more than forty-eight and one-half per centum of pure alcohol by volume except denatured, medicated and perfumed spirits, and such other spirits which the Comptroller-General, in his discretion, may allow to be imported subject to such conditions as he may see fit to impose
 - Weapons of any description which in the opinion of the Comptroller-General are designed for the discharge of any noxious liquid, gas or other similar substance and any ammunition containing or in the opinion of the Comptroller-General or adapted to contain any noxious liquid, gas or other similar substances

EXPORT PROHIBITION LIST

1. Maize
2. Timber (rough or sawn)
3. Raw hides and skin (including Wet Blue and all unfinished leather) HS Codes 4101.2000.00 – 4108.9200.00
4. Scrap Metals
5. Unprocessed rubber latex and rubber lumps
6. Artifacts and Antiquities
7. **Wildlife animals** classified as **endangered species** and their products (e.g. Crocodile, Elephant, Lizard, Eagle, Monkey, Zebra, Lion etc.)
8. All goods imported

General Restrictions	
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Customs Clearance Document Requirements

Customs Clearance Document Requirements (by commodity)						
	Food	NFI (Shelter, WASH, Education)	Medicines	Vehicles & Spare Parts	Staff & Office Supplies	Telecoms Equipment
D&T Exemption Certificate	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO
Invoice	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO
AWB/BL /Other Transport Documents	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO
Donation/Non-Commercial Certificates	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO
Packing Lists	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO
Phytosanitary Certificate	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO	Yes, Original & a copy apply to both UN & NGO
Other Documents				End User Certificate required for Armoured Vehicles and other anti-ballistic equipment (Helmet, vest and blanket etc.)		
Additional Notes						
The Standard Operating Procedures for the receiving international emergency relief consignments and equipment imported for humanitarian purposes will be revised once every two years.						
The decision will be taken by NCS. Key line ministries, NGOs, donors will be involved in the process.						

Transit Regime

Transit of relief items is made possible via land transport. However, it could be coast-wise whereby consignments can move intra from one Port to the other for convenience of clearing.

Bank Bonds required are composed of:

- Particular Bonds – One off transaction; Periodic Renewal
- General Bonds – multiple Transactions; Periodic Renewable

Banks issue bonds equivalent to the duty of the consignment.

The e-manifest will be entered as transit consignment in ASYCUDA and is allowed to pass to its final destination.

Fast-tracking of Customs processing– Only external examination of consignments for confirmation of marks and numbers and examination of the proper documentation are required for ease of Customs processing.

The transaction documents required are:

- The usual documentation accompanying the goods - B/L, packing list, invoice, etc. (see section VIII B.1.)
- Transire (Customs issue a local manifest called Transire)
- Single Goods Declaration (SGD) (an electronic document that is being captured in ASYCUDA for indicating that this are transit goods)
- Bond Certificate
- Landing Certificate – Issued at the final point of exit
- Exit Note

The transaction documents required are issued by NCS.

Transit goods are transported under Customs escort.

