



## IMPORTING PERSONAL EFFECTS IN NIGERIA

### HOUSEHOLD GOODS AND PERSONAL EFFECTS:

Duty - free entry is permitted if the following requirements are met:

The items are used and have been in the possession of the shipper for at least 6 months. The items are for the shipper's continued use and are not for resale. Returning Nigerian Citizens must have resided abroad for at least 9 months. Foreigners are required to obtain a Residence Permit or a letter from the Ministry of Foreign Affairs stating that the Residence Permit is in process for Customs Clearance. Shipper must ensure that he/she will be issued a Residence Permit prior to moving to Nigeria. Shipper must be in Nigeria prior to the shipment's arrival. Shipments must arrive in Nigeria within 2 months of the shipper's arrival. Shipper must be present at the time of Customs Clearance. All shipments will go through 100% inspection by Customs.

#### **Diplomat Status:**

Foreign diplomats, members of government or international organizations are granted tax and duty free entry of their personal effects and household items either new or used.

### DOCUMENTS REQUIRED:

#### Documents required for Household goods/personal effects Customs Clearance:

- ✓ Passport - original, verifying arrival date
- ✓ Visa - obtained from Nigerian Consulate or Embassy prior to departure
- ✓ Bill of Lading - front page must be signed by consignee
- ✓ Clean Report of Inspection (CRI) - must be stated on the relevant BL & written against each item on the cargo manifest
- ✓ Clean Report of Finding (CRF)
- ✓ Import Duty Report (IDR)
- ✓ Work Permit - non Nigerians
- ✓ Certificate of Transfer of Residence
- ✓ Residence Permit & Nigerian Bank Account - obtained by client before applying for Form M
- ✓ Comprehensive Inventory - in English
- ✓ Power of Attorney - giving authority for Destination Agent to arrange customs clearance
- ✓ Declaration Form P.U.B.D - completed after arrival into Nigeria
- ✓ Customs Declaration Form Sale 48
- ✓ Customs & Excise Unaccompanied Baggage Declaration

**\*\*Form M is processed through an authorized commercial or merchant bank. The bank is responsible for delivering the completed Form M to the respective inspection agent's liaison office in Nigeria.**

**\*\*CRI is mandatory for every importer unless exempted by the Honorable Minister of Finance**

#### Documents required for Diplomatic Shipment:

- ✓ Passport - original
- ✓ Exemption Certificate - requires Forms CCI, CCII and CCIII obtained from the Chief of Protocol at the Ministry of Foreign Affairs, Abuja



- ✓ Comprehensive inventory – all high-tech equipment, computers, electronics, stereos etc. must state make model & serial number
- ✓ Power of Attorney – giving authority for Destination Agent to arrange customs clearance

### RESTRICTED/DUTIABLE ITEMS:

- ✓ Duty will be assessed on the following items:
  - Personal computers
  - Microwave ovens
  - Washing machines and dryers
  - Deep freezers
- ✓ Appliances are restricted to one of each type.
- ✓ Alcohol and tobacco incur import duties and therefore must be declared. Generally a permit is not required for alcohol and tobacco, if included as part of a household goods shipment and quantities are reasonable.
- ✓ Perfume
- ✓ Jewelry
- ✓ Films, videotapes, video-discs, DVDs, publications, audio-tapes, gramophone records, computer and compact discs must be declared. These items will be examined by Customs and will incur duties.

### PROHIBITED ITEMS:

- ✓ Firearms, air pistols and explosives are prohibited importation unless a police permit is obtained prior to importation.
- ✓ Furniture is strictly prohibited unless included as part of a household goods shipment and is not for resale.
- ✓ Narcotic drugs
- ✓ Pornographic materials
- ✓ Endangered species
- ✓ Ivory
- ✓ Currency/coins
- ✓ Fruits and vegetables
- ✓ Wine and liquor
- ✓ Poultry
- ✓ Dangerous chemicals
- ✓ Textile fabrics
- ✓ Matches made with white phosphorous

### IMPORTING VEHICLES:

Vehicles must be for the client's continued use and not for resale or other disposal. Vehicles five years old or older are prohibited. Make, model & serial numbers of engine and chassis must be noted on the BL and Inventory. Vehicle will not clear Customs without this information.

Taxes and duties are based on the value chart below. There is also VAT and a 7% surcharge per vehicle.



NOTE: importation of vehicles through land borders is no longer allowed.

Up to \$9000.00 – 30%	\$9000.00 - \$14000.00 – 40%
\$14000.00 - \$18000.00 – 50%	\$18000.00 – 22700.00 – 60%
\$22700.00 - \$27200.00 – 80%	\$27200.00 and above – 100%

**Required Documents:**

- ✓ Certificate of Road Worthiness, if the vehicle is used.
- ✓ Make model and serial number of vehicle.
- ✓ Original logbook or Registration Certificate
- ✓ Original Passport
- ✓ Proof of ownership
- ✓ Insurance papers
- ✓ Purchase Invoice

**IMPORTING PETS:**

Pets are immediately examined by a Customs Veterinarian. Quarantine is required; length of confinement varies so consult with your Destination Agent prior to importing a pet.

NOTE: Birds of the parrot family are prohibited.

**Required Documents:**

- ✓ Import Permit – without an import permit, the pet will be re-exported or destroyed.
- ✓ Health and Vaccination Certificates
- ✓ Rabies vaccination administered no more than 10 days prior to arrival.

**FUMIGATION:**

*Please note that all pallets/wooden crates moving into Nigeria must be fumigated (ISPM15) before shipping and accompany with certificate of fumigation in compliance with the Nigeria Customs Services and if not, all shipments would be fumigated by Quarantine Unit and the cost of \$350 would be passed on for the payment.*

\*\*Customs requirements are established by the country of import and not by Servile Relocations Pvt. Ltd. The regulations, however, are subject to change without notice by the Nigerian Customs. Servile Relocations Pvt. Ltd. assumes no liability for the changes in the law.