



Importing Personal Property Into *Nigeria*

IMPORTING 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.

Notes:

- 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 be inspected by Customs.

REQUIRED DOCUMENTS:

- ✓ Original Passport
- ✓ Visa
- ✓ Residence Permit (for foreigners) and personal bank account must be obtained in Nigeria to apply for Form "M". The Residence Permit must be valid for at least 2 years.
- ✓ Work Permit
- ✓ Certificate of Residence Change
- ✓ Passengers Unaccompanied Baggage Declaration Form (P.U.B.D.) – completed by shipper after arrival in Nigeria.

REQUIRED DOCUMENTS (CONTINUED):

- ✓ Completed Customs Declaration Form Sale 48
- ✓ Bill of Lading or Airway Bill
- ✓ Clear inventory in English
- ✓ Clear Report of Finding (CRF) *
- ✓ Import Duty Report (IDR) *

*** Note:**

- A pre-shipment inspection occurs at the port of loading. Upon completion, a Clear Report of Finding (CRF) and Import Duty Report (IDR) will be issued. These documents must be presented to Nigerian Customs at destination for clearance of the shipment. If these documents are missing, the Federal Government of Nigeria may seize the shipment.

DIPLOMATIC SHIPMENTS:

- Diplomats are exempt from paying duty if Form CCII is obtained from the Chief of Protocol, Ministry of Foreign Affairs, Abuja.

REQUIRED DOCUMENTS FOR DIPLOMATS:

- ✓ Original Passport
- ✓ Exemption Certificate – Form CCI, CCII and CCIII
- ✓ Ocean Bill of Lading or Airway Bill
- ✓ Inventory of Household Goods in English

RESTRICTED/DUTIBALE ITEMS:

- Duty will be assessed on the following items:
 - Personal computers
 - Microwave ovens
 - Washing machines and dryers
 - Deep freezers

RESTRICTED/PROHIBITED ITEMS; IMPORTING MOTOR VEHICLES AND PETS

RESTRICTED/DUTIBALE ITEMS (CONTINUED):

- 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
- Appliances are restricted to one of each type.
- 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

IMPORTATION OF MOTOR VEHICLES (CARS AND MOTORCYCLES):

- Duty will be assessed on vehicles, according to the value of the vehicle. VAT and a surcharge will also be applicable.

IMPORTATION OF MOTOR VEHICLES (CONTINUED):

- Vehicles must be for the shipper's continued use and not for resale or other disposal.
- It is recommended to containerize vehicles imported into Nigeria for security purposes.
- Vehicles more than 8 years old are prohibited.

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

IMPORTATION OF PETS:

- An import permit must be obtained prior to the pet's departure for Nigeria.
- Pets require inspection by a veterinarian immediately after arrival in Nigeria. Quarantine is required and the shipper should make the necessary arrangements for picking up the pet after quarantine.
- Birds of the parrot family are prohibited entry.

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.

ACKNOWLEDGMENTS:

- 4moversww.com, April 2000.
- OMNI, http://www.omnimoving.com/frameset_about.html, October 1999.
- IAL Nigeria Limited, <http://www.ial.com.ng/services.htm>, January 1999.
- Household Goods Forwarders Association of America, INC. "Commercial Shipper's Guide," 1998.

The information presented herein is based on customs data available at the time of printing and is frequently subject to change without notice. It is the responsibility of the owner or importer of the household goods to comply with the current customs restrictions, regulations, and duties of the country to which the goods are imported. We strongly advise customers to contact the consulate or embassy of the destination country for the most current information on customs regulations, restrictions and duties for importing household goods, personal effects and vehicles.