

NIGERIA

This guide is compiled from the FIDI Customs Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

Updated 2023

Removal goods

Documents Required

- SEA SHIPMENT
- Original international passport of consignee (Both passports if dual national).
- Original resident permit/ green card (nonNigerian).
- A letter of Introduction.
- Packing list (duly signed by client and origin agent).
- TIN-Tax Identification Number.
- Consignment Instruction.
- AIR SHIPMENT
- Original international passport of consignee.
- Original resident permit/ green card (for non-Nigerians).
- Air waybill (AWB) rightly consigned.
- Packing list (duly signed by client and origin agent).
- A Letter of Introduction.

Customs Prescriptions

- Nigeria Customs regulations require that for any returning national to qualify for the PUBD (Personal Unaccompanied Baggage Declaration) or personal effects privileges, the returning national:
 - Must have had 9 months uninterrupted stay outside the country (Nigeria);
 - Must ensure that his/her shipment is imported to arrive in Nigeria within 2-3 months of his/ her arrival into the country (Nigeria);
 - Must ensure that all items in the shipment have been in use for not less than 6 months; otherwise they may be classified as luxury items, which are dutiable.
- SEA SHIPMENT:
 - Consignee must have had 9 months uninterrupted stay outside the country with visa & Immigration stamps as proof.
 - Must ensure that his/her shipment is imported to arrive in Nigeria within 2 months of his/ her arrival into the country.
 - Must ensure that all the items in the shipment have been in use for not less than 6 months; otherwise they may be classified as luxury items which attract duties.

Remarks

- SEA SHIPMENT
- Customs clearance takes 20 working days to 4 weeks from receipt of all requirements before final delivery. This could be lesser depending on how fast the process goes.
- Containerized cargo may be palletized depending on the content of the cargo.
- AIR SHIPMENT
- Customs clearance takes about 5-7 days from receipt of all requirements before final delivery.

Diplomats removal

Documents Required

- Original Bills of lading duly endorsed by the consignee, stamped by the applicable Embassy and stamped by the Ministry of Foreign Affairs.
- Form CC1 and/or CC2 and/or CC3 duly stamped by Customs, Ministry of Foreign Affairs and the applicable Embassy. Form CC1 applies to personal effects, CC2 to alcohol and CC3 to vehicles.
- Packing list (in English) stamped by the Embassy.
- Vehicle papers if applicable.
- Consignee's passport page (for an individual diplomat).
- Letters of authority from the Embassy, addressed to NCS (Nigeria Customs Service), the releasing Manager/agent of the shipping line, SON (Standard Organization of Nigeria), Anti-bomb squad, NPF (Nigeria Police Force), SSS (State Security Service), NAFDAC (National Agency for Food & Drug Administration and Control), NDLEA (Nigeria Drug Law Enforcement Agency), Plant Quarantine, DNI (Directorate of Naval Intelligence); duly endorsed and stamped by the Embassy.

Customs Prescriptions

- These are shipments belonging to Embassies and High commissions or persons with diplomatic status in Nigeria. Such shipments are duty-free and are not physically examined by Customs in Nigeria.

Remarks

- However, the Diplomatic mission must ensure that the diplomatic exemption document is transmitted via the official government channels to the port command where the shipment will be cleared. Failure to do this will result in delays, which means demurrage and storage costs increase.

Prohibited items

Customs Prescriptions

- Firearms, ammunition and drugs
- prohibited from importing into Nigeria.
- Recreational weapons i.e., air rifles and guns Prohibited irrespective of the fact that the owner has a licence in his home country.
- Goods: Schedule 4 - The Importation of which is Prohibited, please see <https://customs.gov.ng/?page id=3075> _
- Furniture – H.S. Codes 9401.1000.00 – 9401.9000.99 and 9403.1000 – 9404.9000,
- But excluding baby walkers, laboratory cabinets such as microscope tables, fume cupboards, laboratory benches (9403), stadium chairs, height adjustment devices, base sledge, seat frames and control mechanisms, arm guides and head guides.
- Also excluded are skeletal parts of furniture such as blanks, upholstered or unfinished parts of metal, plastics, veneer, chair shells etc.
- Brand new furniture is prohibited from being shipped to Nigeria in household goods shipments.
- If new furniture is found in a shipment, it will be liable to DN – debit/duty note, as determined by the applicable H.S code.
- Old and used furniture shipped in quantities larger than a set per room will attract fines and duties/taxes from Nigeria Customs.
- It is advisable to consult your destination agent to provide you with what is obtainable at that period as furniture items are not prohibited but limited to a particular quantity and will attract duty payment if they are brand new.
- Live or Dead Birds including Frozen Poultry – H.S. Codes 0105.1100 – 0105.9900, 0106.3100 –

0106.3900, 0207.1100 – 0207.3600 and 0210.9900.

- Pork, Beef – H.S. Codes 0201.1000 – 0204.5000, 0206.1000 – 0206.9000,
- 0210.1000 – 0210.2000.
- Birds Eggs – H.S. Code 0407.0000; excluding hatching eggs.
- Refined Vegetable Oils and Fats – H.S. Code 1507.1000.00 – 1516.2000.29 [but excluding Linseed, Castor and Olive oils. Crude vegetable oil is however NOT banned from importation].
- Cane or beet sugar and chemically pure sucrose, in solid form containing added flavouring or colouring matter - H.S. Code 1701.91.1000 - 1701.99.9000 in retail packs.
- Cocoa Butter, Powder and Cakes – H.S. Codes 1802.00.0000 – 1803.20000, 1805.001000 - 1805.00.9000, 1806.10.0000 – 1806.20.0000 and 1804.00.0000
- Spaghetti/noodles – H.S. Codes 1902.1100 – 1902.30.0000.
- Fruit Juice in Retail Packs – H.S. Codes 2009.11.0012 - 2009.11.0013 – 2009.9000.99.
- Waters, including Mineral Waters and Aerated Waters containing added Sugar or Sweetening Matter or Flavoured, ice snow – H.S. Codes 2201.1000 – 2201.90.00, other non-alcoholic beverages H.S. Code 2202.10.00 - 2202.9009.99 [but excluding energy or Health Drinks {Liquid Dietary Supplements} e.g. Power Horse, Red Ginseng] H.S. Code 2202.9000.91 and Beer and Stout (Bottled, Canned or Otherwise packed) H.S. Code 2203.0010.00 - 2203.0090.00.
- Bagged Cement – H.S. Code 2523.2900.22.
- Medicaments falling under Headings 3003 and 3004 as indicated below:
 - Paracetamol Tablets and Syrups
 - Cotrimoxazole Tablets and Syrups
 - Metronidazole Tablets and Syrups
 - Chloroquine Tablets and Syrups
 - Haematinic Formulations; Ferrous Sulphate and Ferrous Gluconate Tablets, Folic Acid Tablets, Vitamin B Complex Tablets [except modified released formulations]
 - Multivitamin Tablets, capsules and Syrups [except special formulations]
 - Aspirin Tablets [except modified released formulation and soluble aspirin]
 - Magnesium trisilicate tablets and suspensions
 - Piperazine tablets and Syrups
 - Levamisole Tablets and Syrups
 - Clotrimazole Cream
 - Ointments – Penicillin/Gentamycin
 - Pyrantel Pamoate tablets and Syrups
- Intravenous fluids [Dextrose, Normal Saline, etc.].
- Waste Pharmaceuticals - H.S. Code 3006.9200.
- Soaps and Detergents – H.S. Code 3401.11.1000 – 3402.90.0000 in retail packs.
- Mosquito Repellent Coils – H.S. Code 3808.9110.91 (Mosquito Coils).
- Sanitary Wares of Plastics – H.S. Code 3922.1000 – 3922.9000 and Domestic Articles and Wares of Plastics H.S. Code 3924.1000 – 3924.9090.00 [but excluding Baby Feeding bottles 3924.9020.00] and flushing cisterns and waterless toilets.
- Rethreaded and used Pneumatic tyres but excluding used truck tyres for rethreading of sized 11.00 x 20 and above 4012.2010.00.
- Corrugated Paper and Paper Boards – H.S. Code 4808.1000, and cartons, boxes and cases made from corrugated paper and paper boards H.S. Code 4819.1000, Toilet paper, Cleaning or facial tissue - H.S. Code 4818.1000 - 4818.9000 excluding baby diapers and incontinent pads for adult use 4818.4000.41 and Exercise Books - H.S. Code 4820.2000.
- Telephone Re-charge Cards and Vouchers – H.S. Code 4911.9990.91.
- Carpets and other Textile floor coverings falling under H.S. Code 5701.10.000 - 5705.00.0000.
- All types of Foot Wears, Bags and Suitcases H.S. Codes 6401.1000.11 – 6405.9000.99 and 4202.1100.10 – 4202.9900.99 [but excluding Safety Shoes used in oil industries, Sports Shoes, canvass shoes all Completely Knocked Down (CKD) blanks and parts].

- 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 – H.S. Code 7010.9021.29 and 7010.9031.00.
- Used Compressors – H.S. Code 8414.3000, Used Air Conditioners – H.S. Codes 8415.1000.11 – 8415.9000.99 and Used Fridges/Freezers – H.S. codes 8418.1000.11 – 8418.69.0000.
- Used Motor Vehicles above ten (10) years from the year of manufacture – H.S. Codes 8703.10.00 – 8703.90.0000.
- Ball Point Pens and parts including refills (excluding tip). H.S. Codes 9608.10.0000.
- Tomato paste or concentrate put up for retail sale - 2002100000, 2002902000, 2002909000.

Remarks

- Please see www.customs.gov.ng for up-to-date information on customs procedures in Nigeria.