

Nigeria

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

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

Sea Shipments

- Original international passport of the consignee (both passports if dual national)
- Original resident permit / Green Card (non-Nigerians)
- Letter of Introduction
- Packing list, duly signed by the client and the origin agent
- Tax Identification Number (TIN) from the Federal Inland Revenue Service, Nigeria
- Consignment instruction

Air Shipments

- Original international passport of the consignee
- Original resident permit / Green Card (non-Nigerians)
- Air Waybill (AWB), correctly consigned
- Packing list, duly signed by the client and the origin agent
- Letter of Introduction

Additional documents by category

- Certificate of transfer / letter of employment
- Certificate of fumigation, if the cargo contains wooden crates
- Original Nigerian international e-passport (returning citizens -- note: non-electronic passports are not accepted; the e-passport must be obtained in the country of origin before departure)
- Diplomatic passport and Form CC1 duly stamped by Customs, the Ministry of Foreign Affairs, and the applicable Embassy (diplomats / Embassy personal effects)
- Letters of authority from the Embassy addressed to all relevant authorities (diplomats -- see Specific Information)

Specific Information

PUBD (Personal Unaccompanied Baggage Declaration) eligibility: For a returning Nigerian national to qualify for PUBD or personal effects privileges, all of the following conditions must be met:

Bills of Lading: The original OBL must be endorsed by the owner of the goods ("delivered to") and signed. Containers with house bills of lading from an NVOCC, consolidator, or forwarder will not be released. If using a sea waybill, non-negotiable copy, or telex release, a copy of the telex release message from the shipping line must be provided. The original OBL is required for all diplomatic shipments.

NICIS II and Single Window: As of 2026, the Nigeria Customs Service (NCS) is enforcing digital-

only documentation through the NICIS II system and the Single Window Trade Portal, which integrates NCS, NAFDAC, SON, and the Central Bank of Nigeria (CBN) into a single digital interface. Physical document submissions are no longer accepted for most cargo categories. Confirm current digital requirements with the destination agent.

NCS 4% FOB charge: Under the Nigeria Customs Service Act 2023 (Section 18(1)), NCS is implementing a 4% charge on the FOB (Free on Board) value of imports. This applies to all importers. Budget for this charge in addition to applicable duty rates.

- The consignee must have had 9 months of uninterrupted stay outside Nigeria, evidenced by visa and immigration stamps in the passport. Customs will verify entry and exit stamps.
- The shipment must arrive in Nigeria within 2 to 3 months of the consignee's arrival in Nigeria for sea shipments; within 2 months for air.
- All items in the shipment must have been in use for not less than 6 months; otherwise they may be classified as luxury items and attract duties.

The owner of the goods must be present for Customs clearance. All items must be owned and used by the consignee -- not purchased for resale or commercial purposes.

ISPM 15 and crate costs: All wooden packing materials must comply with ISPM 15 and display the appropriate mark. Crates and lift vans in wood incur an additional cost of USD 120 per 20-foot container and USD 180 per 40-foot container. Failure to stamp crates with ISPM 15 results in an additional cost of USD 250 per 20-foot container and USD 500 per 40-foot container. Non-compliant wood may be fumigated or destroyed at the owner's expense.

Storage and demurrage: Storage and demurrage charges are routinely applied to all household goods and personal effects shipments. Amounts typically range from USD 400 to USD 1,500 per container. Allow adequate lead time and ensure all documents are ready before the vessel arrives to minimise these costs.

Duties & Taxes

Diplomatic clearance: Diplomatic shipments are duty-free and are not physically examined by Customs. However, the diplomatic exemption document must be transmitted through official government channels to the port command where the shipment will be cleared. Failure to do so will result in delays, increased demurrage and storage costs. Form CC1 (personal effects), CC2 (alcohol), and CC3 (vehicles) must be duly stamped by Customs, the Ministry of Foreign Affairs, and the applicable Embassy. Letters of authority from the Embassy must be addressed to: the Nigeria Customs Service (NCS), the releasing manager/agent of the shipping line, SON (Standard Organisation of Nigeria), NAFDAC (National Agency for Food and Drug Administration and Control), NDLEA (Nigeria Drug Law Enforcement Agency), Anti-Bomb Squad, NPF (Nigeria Police Force), SSS (State Security Service), Plant Quarantine, and DNI (Directorate of Naval Intelligence); all duly endorsed and stamped by the Embassy.

Prohibited & Restricted Items

Prohibited Items

The following items are absolutely prohibited from import into Nigeria. The NCS Import Prohibition List is updated periodically; always verify the current list at customs.gov.ng before shipping.

Note: The Import Prohibition List was revised in April 2026, adding new categories. Verify current status with the destination agent and the NCS website before loading any shipment.

Categorically prohibited for household goods purposes:

- Firearms, ammunition, and drugs (absolutely prohibited)
- Recreational weapons including air rifles and air guns, regardless of whether the owner holds a licence in their country of origin
- Brand new furniture. If new furniture is found in a shipment it will attract a duty note (DN) based on the applicable HS code.

- Beer, mineral water, soft drinks, sparkling wine, and champagne (commercially prohibited; personal cellar stock / "fond de cave" may be admissible -- confirm with destination agent)
- Fruits, vegetables, and cereals
- Eggs
- Pork and beef products
- Live or dead birds including frozen poultry
- Refined vegetable oils and fats (excluding linseed, castor, and olive oils)
- Specific categories of medicaments (including paracetamol, cotrimoxazole, metronidazole, chloroquine, and certain other generic formulations -- confirm with destination agent before including any pharmaceuticals)
- Mosquito repellent coils
- Used compressors, used air conditioners, and used fridges/freezers
- Used motor vehicles older than 10 years from the year of manufacture
- Certain categories of footwear, bags, and suitcases (commercial quantities)
- Certain categories of carpets and textile floor coverings (commercial quantities)
- Certain categories of soaps and detergents, sanitary wares, paper and cardboard products, and telephone recharge cards (commercial quantities)
- Pornographic and subversive materials
- Counterfeit and pirated goods
- Endangered species and products derived from CITES-listed fauna and flora *(CITES)*

For the full and current Schedule 4 prohibited goods list, see: https://customs.gov.ng/?page_id=3075

Restricted / Dutiable Items

Old and used furniture: Used household furniture shipped in quantities larger than one set per room will attract fines and duties/taxes from NCS. Consult the destination agent for current enforcement levels.

Electronic equipment: Subject to NCS assessment and potential SON (Standard Organisation of Nigeria) clearance.

Pharmaceutical products: Cannot be carried in checked baggage. Import of pharmaceuticals is regulated by NAFDAC.

Firearms (real or toy): A government permit is required. See also Section 5 for prohibited weapons.

Traveller duty-free allowances: 200 cigarettes, 50 medium cigars, or 200 grams of tobacco (of foreign manufacture); 1 litre of spirits and wine; 284 cubic centimetres of perfume.

Consignment Instructions

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air / sea shipments.

Owner must be present: The consignee must be physically present in Nigeria for Customs clearance. Clearance cannot begin without the owner.

Document standards: The OBL must be endorsed by the owner of the goods and signed. House bills of lading from consolidators or NVOCCs will not be released. Packing lists must be in English and signed by both the client and the origin agent. All documents must be properly consigned per the destination agent's instructions.

NICIS II and digital processing: Nigeria now operates a digital-first Customs clearance system. All documentation must be submitted electronically through the Single Window Trade Portal. Confirm current digital submission procedures with the destination agent before preparing documents.

NCS Act 2023 -- 4% FOB charge: A 4% charge on the FOB value of the import applies to all shipments under the NCS Act 2023. This is in addition to applicable duty rates and must be

factored into cost estimates.

Returning nationals -- 9-month rule: Customs will verify entry and exit stamps in the passport to confirm the 9-month uninterrupted overseas residency requirement. Ensure the passport accurately reflects the client's travel history. If a returning national has visited Nigeria for more than 90 days in the previous 2 years, the shipment may be classified as a commercial import.

Diplomatic shipments: The exemption document must be transmitted via official government channels to the relevant port command before the shipment arrives. Delays in this transmission lead directly to demurrage and storage costs. All letters of authority must be addressed to all required agencies (NCS, shipping line releasing manager, SON, NAFDAC, NDLEA, Anti-Bomb Squad, NPF, SSS, Plant Quarantine, DNI).

Principal ports of entry: Apapa Port and Tin Can Island Port (Lagos) for sea freight; Murtala Muhammed International Airport (Lagos) and Nnamdi Azikiwe International Airport (Abuja) for air freight.