

Nigeria *Customs Information*

Customs Regulations	<p>Used household goods and personal effects can generally be imported into Nigeria duty free based upon the following primary provisions:</p> <ul style="list-style-type: none"> ➤ Customer must be present for the customs clearance process. ➤ Household goods and personal effects must have been owned a minimum of six months, are not for resale, and are for the owner's continued use. ➤ Returning Nigerians must have been abroad for no less than nine months. ➤ Shipment must arrive within two months of owner of the goods. ➤ Shipments are all inspected. 												
Documents Required	<p>The following documents are required for customs clearance in Nigeria:</p> <table border="0" style="width: 100%;"> <tr> <td>✓ Passport (original)</td> <td>✓ Certificate of Residence Change</td> </tr> <tr> <td>✓ Visa</td> <td>✓ Customs and Excise Unaccompanied Baggage Declaration</td> </tr> <tr> <td>✓ Work Permit</td> <td></td> </tr> <tr> <td>✓ Residence Permit and personal bank account must be obtained by the customer while in Nigeria in order to apply for Form "M"</td> <td></td> </tr> <tr> <td>✓ Form Sale 48</td> <td>✓ PUBD Form must be completed after customer arrives in Nigeria</td> </tr> <tr> <td>✓ Inventory (in English)</td> <td>✓ Letter authorizing Destination Agent to clear shipment</td> </tr> </table> <ul style="list-style-type: none"> ▪ Following clearance of any air and sea shipment by the local customs port authority, documentation is sent to Zonal Command of the Nigerian Customs Service for additional approval. ▪ This process can delay clearance by up to 14 days and result in additional storage charges. 	✓ Passport (original)	✓ Certificate of Residence Change	✓ Visa	✓ Customs and Excise Unaccompanied Baggage Declaration	✓ Work Permit		✓ Residence Permit and personal bank account must be obtained by the customer while in Nigeria in order to apply for Form "M"		✓ Form Sale 48	✓ PUBD Form must be completed after customer arrives in Nigeria	✓ Inventory (in English)	✓ Letter authorizing Destination Agent to clear shipment
✓ Passport (original)	✓ Certificate of Residence Change												
✓ Visa	✓ Customs and Excise Unaccompanied Baggage Declaration												
✓ Work Permit													
✓ Residence Permit and personal bank account must be obtained by the customer while in Nigeria in order to apply for Form "M"													
✓ Form Sale 48	✓ PUBD Form must be completed after customer arrives in Nigeria												
✓ Inventory (in English)	✓ Letter authorizing Destination Agent to clear shipment												
Motor Vehicles	<ul style="list-style-type: none"> ▪ Vehicles must be for owner's continued use and not for resale or other disposal ▪ Vehicles eight years old or older are prohibited ▪ Duty applicable <p>Documents required:</p> <table border="0" style="width: 100%;"> <tr> <td>✓ Proof of ownership</td> <td>✓ Original passport</td> <td>✓ Certificate of Road Worthiness (if used vehicle)</td> </tr> <tr> <td>✓ Original logbook or Registration Certificate</td> <td>✓ Invoice of purchase</td> <td>✓ Make, model and serial number of auto</td> </tr> <tr> <td>✓ Insurance papers</td> <td></td> <td></td> </tr> </table>	✓ Proof of ownership	✓ Original passport	✓ Certificate of Road Worthiness (if used vehicle)	✓ Original logbook or Registration Certificate	✓ Invoice of purchase	✓ Make, model and serial number of auto	✓ Insurance papers					
✓ Proof of ownership	✓ Original passport	✓ Certificate of Road Worthiness (if used vehicle)											
✓ Original logbook or Registration Certificate	✓ Invoice of purchase	✓ Make, model and serial number of auto											
✓ Insurance papers													
Pets	<ul style="list-style-type: none"> ➤ Birds of parrot family not allowed. ➤ Import Permit, Certificate of Good Health and Inoculation required for all pets. ➤ Quarantine applies. 												
Dutiable / Restricted Items	<ul style="list-style-type: none"> ➤ Alcohol and tobacco products do not require an import permit if they are included as part of the household goods shipment and are in reasonable quantity, but are subject to import duties ➤ Perfume ➤ Jewelry ➤ Appliances limited to one of each type ➤ All films, videotapes, video discs, publications, audio tapes, gramophone records, computers and compact discs have to be examined by Customs and duties apply 												
Prohibited Items	<ul style="list-style-type: none"> ➤ Air pistols ➤ Airmail photographic printing paper ➤ Base or counterfeit coin of any country ➤ Beads composed of inflammable celluloid or other similar substances ➤ Blank invoices ➤ Coupons for foreign football pools or other betting arrangements ➤ Cowries ➤ Exhausted tea or tea mixed with other substances. For the purposes of this item, "exhausted tea" means tea which has been deprived of its proper quality, strength or virtue by steeping, infusion, decoction or other means. ➤ Implements appertaining to the reloading of cartridges ➤ Indecent or obscene prints, paintings, books, cards, engravings or any indecent or obscene articles ➤ Manilas ➤ Matches made with white phosphorous ➤ 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. ➤ Meat, vegetables or other provisions declared by a health officer to be unfit for human consumption ➤ 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 ➤ Pistols disguised in any form ➤ Second-hand clothing ➤ Silver or metal alloy coins not being legal tender in Nigeria <ul style="list-style-type: none"> ➤ Spirits--according to the regulations ➤ Stationery and envelopes 												