Import Regulations - Nigeria

Below you will find the Import Prohibition List. This is a list issued by the Nigerian Government of all products banned from importation into Nigeria and they are:

1. Textile fabrics of all types and articles thereof, but excluding:
   a) Nylon tyre cord
   b) Multifilament nylon chafer fabric and tracing cloth
   c) Mattress ticking
   d) Narrow fabrics
   e) Trimmings and linings
   f) Made-up fishing nets
   g) Mosquito netting materials
   h) Gloves for industrial use
   i) Canvas fabrics for manufacture of fan belts
   j) Molding cups Lacra
   k) Elastic band
   l) Motifs
   m) Textile fabrics and articles for Technical use
   n) Transmission or conveyor belt or belting of textile materials
   o) Poly propylene primary backing material
   p) Fibre rope
   q) Mutilated rags
   r) Sacks and bags

2. Men’s foot wear and bags of leather and plastic’s (excluding ladies)
3. Soap and detergents
4. Furniture
5. Assembled bicycles (excluding CKD)
6. Flowers (plastic and fresh)
7. Fresh fruits
8. Cutlasses, axes, pick axes, spades, shovels
9. Wheel barrows
10. Pork and pork products, Beef and beef products, mutton, lamb and goat meat
11. Tooth pastes
12. Pencils
13. Ball point pens
14. Plastic plates, knives, spoons, forks, cups, buckets, bowls, bins, containers, hangers
15. Barites and Bentonites
16. Vegetable oils
17. Corrugated boards and cartons
18. Frozen poultry
19. Cassava/Cassava products
20. Sorghum
21. Millet
22. Wheat flour
23. Sugar confectionaries (sweets and chocolate)
24. Spaghetti/Noodles
25. Biscuits
26. Fruit juice in retail packs
27. Table water/spring/sparkling
28. Waters, including mineral waters and aerated waters containing added sugar or added sweetening matter or flavoured, and other non-alcoholic beverages
29. Beer (bottled and canned)
30. Bagged cement
31. Pharmaceuticals, drugs/regulated products
32. Live or dead birds. Through all land borders and some air and seaports except:
   - Apapa port
   - Calabar port
   - Aminu Kano International Airport
All persons intending to import physical goods into Nigeria are required to process their Form "M" through any bank, irrespective of the value and whether or not payment is involved. All supporting documents shall be clearly "Valid for Forex" or "Not Valid for Forex," depending on whether a foreign exchange remittance would be involved.

Consignments shall bear names of products, country of origin, specifications, date of manufacture, batch or lot number, standard(s) to which they were produced (e.g. BS, DIN, ISO/IEC, NIS), and items such as food, beverages or related products should carry the expiry date or the shelf life, as well as active ingredient(s) where applicable.

All imports into the country must be accompanied by the following documents:

(a) Final invoice/CCVO [Combined Certificate of Value and Origin] (duly embossed), which must contain the following details in addition to those on the proforma invoice:
   - Form "M" number;
   - Proper description of goods;
   - Port of entry (the actual port must be specified, e.g. Tincan, Apapa, Kano, Onne);
   - Shipment identification, date of shipment;
   - Country of origin;
   - Country of supply.

(b) Packing list;
   - Bill of lading/air waybill/waybill;
   - Carrier certificate;
   - Insurance certificate;
   - Manufacturer’s certificate which must state the standards.
   - Laboratory tests certificate for chemicals, food, beverages, pharmaceuticals, electrical appliances and other regulated products, where applicable.

Note: All goods to be imported into Nigeria must be labelled in English in addition to any other language or translation, otherwise the goods will be confiscated.

1.1 Guidelines for Imports

Documentation
A completed Form "M" shall be submitted to the bank with the following details and supporting documents:

- Detailed description of the goods, including commercial name of each item, brand, whether used, new or refurbished, and standards adopted;
- Quantities and/or their measurements;
- Unit cost of goods;
- Total cost of goods;
- Freight cost;
- Mode of transportation;
- Other charges, if any, as reflected on the Form "M";
- Country of origin;
- Country of supply;
- Insurance certificate.
Other documents such as certificate of registration with the National Agency for Food and Drug Administration and Control (NAFDAC), Pharmaceutical Board etc., and any other additional document that may be prescribed. All copies of Form "M" shall be legible and duly marked "Valid" or "Not Valid" as the case may be.

After necessary endorsements by the bank, five (5) copies shall be forwarded to the relevant Destination Inspection Agent with the documents indicated. The original is retained by the bank. If the Destination Inspection Agent rejects the proposed shipment, the DIA shall return all the copies necessary for amendment to the bank.

It shall be the duty of the buyer to inform the supplier of appropriate action if the proposed shipment is accepted. The final invoice/Combined Certificate of Value and Origin (CCVO), Manufacturer's Certificate and bill of lading shall be presented to the relevant appointed Destination Inspection Agent's overseas office for price verification and attestation. If satisfactory, a financial seal is thereafter affixed to the documents. The attested documents shall be presented, together with any other relevant documents, for negotiation of a letter of credit, where applicable.

The attested documents shall also form part of documentation required for payment in respect of bill collection transactions after clearance of goods.

For the avoidance of doubt, no letter of credit shall be negotiated without the presentation of the final invoice/Combined Certificate of Value and Origin (CCVO), Manufacturer's Certificate and bill of lading duly attested and with a security seal affixed by the overseas office of the appointed Destination Inspection Agent.

1.2 Duty Assessment
The importer or authorized agent can commence the duty assessment process on or before the arrival of the goods, using, for example, the Final Invoice/CCVO and Single Goods Declaration (SGD) form. The importer or authorized agent, after self assessment of duty, shall ensure that the correct duty and other charges are paid to any of the banks designated to collect import duty.

The designated bank shall indicate the SGD Form number on the receipt issued and dispatch it accordingly.

1.3 Examination of Goods
Examination of goods at ports shall be by the Nigerian Customs Service jointly without the relevant Destination Inspection Agent in the presence of the importer or the importer's agent. Where the attention of a specialized agency such as the National Food and Drug Administration and Control (NAFDAC) is required, the agency shall be available at the time of examination of goods.

False declaration of goods is prohibited and could lead to seizure and prosecution.

Pre-shipment Inspection Program for Nigeria
In September 1999, the Federal Republic of Nigeria reintroduced the pre-shipment program for inspection of imports.

Swede Control/Intertek (SCI) is one of four pre-shipment inspection companies chosen to participate in the program. The territories assigned to SCI are shown in Appendix A. These guidelines summarize the changes and their impact on exporters.

Should you have any queries, please contact your nearest SCI office, where trained personnel will be happy to assist. You will find their office addresses, telephone and fax numbers throughout the world in Appendix C. All Forms "M" prepared on or after September 1, 1999, are subject to pre-shipment inspection.

How Is Pre-shipment Inspection Organized?
On receipt of the Form "M" and supporting documents (including the letter of credit if applicable) from the importer, the authorized dealer bank will process and deliver it to the SCI office in Lagos, which will analyse the documentation and load it into the system. Please note that Form "M" is available from regional SCI offices overseas as well as Nigerian embassies, authorized dealer banks etc.

Should there be no reason to reject the documentation, SCI will transmit the information electronically to the Issuing Office (IO) responsible for arranging inspections in the country of supply. Hard copies of the electronic information will also be distributed to the relevant IO.

After receiving the information, the IO will fax a Request for Information (RFI) notification to the exporter in order to obtain the information required to perform the inspection. The exporter must respond promptly to the RFI notification and bear in mind that three full working days advance warning of the required date of inspection are necessary. Simultaneously at the Issuing Office, SCI experts will perform preliminary analysis of the prices and customs tariffs codes.

After arrangements have been made, the SCI inspectors will perform the physical inspection at the requested site at a mutually arranged time. It is recommended that the exporter's final invoice be sent to the IO on the same day that the exporter responds to the RFI.

What Happens If I Ship My Goods Without Inspection?
Where a customs declaration is made without a valid Claim Report of Inspection (CRI), the importer's goods will be required to undergo destination inspection, which will be carried out by SCI under the supervision of Nigerian customs officers. Shipments subject to destination inspection may also suffer a delay in clearance and a fine amounting to 50% of the assessed value of the consignment.

**Are Any Goods Exempt from Psi?**

Yes. Please refer to the list in Appendix B, where you will also find the list of prohibitions.

**As the Exporter, What must I Do?**

On receipt of the Form "M", proforma invoice and letter of credit from the importer, and after processing the information in these documents, the SCI Liaison Office (LO) in Lagos will transfer the data to the SCI Issuing Office (IO) which will handle your file. The IO will contact you in writing, usually by fax. The letter is referred to as the RFI (Request for Information) and will ask you for the information required in order to carry out the physical inspection of your goods and perform customs classification and price verification. The RFI letter will detail pertinent references including a unique RFI locator number, for example SCI 123456. Please quote the unique RFI number in all communications with SCI, to enable the file record to be immediately located and the swiftest possible action taken.

If any company other than the exporter named on the Form "M" is to request inspection or act in any way on your behalf, their authority to do so must be confirmed by you as the named exporter.

**What must I Pay?**

The fee is paid by the Federal Republic of the Government of Nigeria. However, where a discrepancy is detected on the first inspection and an additional inspection visit is required, SCI reserves the right to charge the exporter for the second inspection.

**How Do I Arrange the Inspection?**

As soon as you receive the RFI letter from SCI (and if your goods are ready) you should submit a written request for inspection to SCI. Minimum advance notice of three full working days is required for the requested inspection date, although SCI will try to accommodate you when an urgent inspection is required. Your written inspection request should detail the following:

- Relevant SCI reference number.
- Desired date and location of the inspection.
- Name of the person to be contacted at the inspection site with their telephone and fax numbers.
- Full details of the goods to be inspected.

At the time of making your inspection request, if possible please provide a copy of your final invoice.

**Should I Pack My Goods for Export Prior to Inspection?**

Goods should be presented along with the export packaging which will be used. Where packaging must be opened to perform physical inspection, the packaging will be observed at the time of inspection. Where goods are to be exported by full container load, SCI is required to witness loading and seal the container with an SCI seal. For this to be done, exporters will be required to present goods for physical inspection at a time and place such that, during the same visit, the SCI inspector may properly inspect the goods, witness container stuffing and perform sealing.

**How and Where to Obtain Form "M" in Canada?**

Form "M" can be obtained from the Economic Section of the Nigerian High Commission, Ottawa, Canada, by e-mail or regular mail.

**What Is Custom Classification?**

All goods can be classified under a customs tariff code which determines the rate of duty payable for the goods upon importation. SCI is required to determine the correct tariff code in accordance with the requirements of the Nigerian tariff book and all other relevant regulations published by the national Ministry of Finance. SCI will determine the correct tariff code by review of documentation and consultation of the results of the physical inspection of the goods. The Nigerian customs tariff is based on the Harmonized System (HS).

**What Is Customs Valuation/price Verification?**

The customs valuation/price verification undertaken by SCI seeks to determine whether the price being charged by the seller, as declared in the final invoice, corresponds within reasonable limits to export prices generally prevailing in the country of supply. Where weight and insurance charges are not presented to the IO by the exporter, SCI will assess values for these for customs valuation purposes only. The reference date for customs valuation/price verification will be the date of the order or proforma invoice. Where the SCI customs valuation indicates that your prices are significantly below the reasonable limit for the export prices prevailing in the country of supply, you will be contacted and given an opportunity to comment. SCI's assessment of the fair market value will be amended only if you can provide it with information which will
cause it to change its opinion. In the case of overpricing, you may be asked to reduce your final invoice in line with the fair market value.

Price data and all related information supplied to SCI is held in the strictest confidence.

**As an Exporter, What Type of Certificate Will I Receive from SCI?**
The exporter will receive a certified invoice with a hologram label or sticker affixed to it. This will be returned to the exporter by regular mail, unless a specific request is received for it to be sent by courier service. If such a request is received, the exporter will be responsible for the cost of the courier service.

**What Type of Certificate Will SCI Issue to the Importer?**
SCI will issue the importer (via the dealer bank) a Clean Report of Inspection (CRI). The CRI will include SCI's assessment of the customs value and tariff classification.
The CRI will be issued to the provided the following conditions have been met:
An accepted Inspection Report has been issued by SCI to confirm that the quality and quantity of the goods meet the specification submitted to SCI.
The exporter has submitted correct final documentation to SCI.

**To Issue the CRI/certified Invoice, What Documents Are Needed from Me?**
A clean invoice is needed as early as possible in the PSI process for CRI issuance, as this will permit early customs clearance of the importer's cargo.

**Examination of Goods**
The importer or its authorized agent can commence the duty assessment process on or before the arrival of the goods, using, for example, the Final Invoice/CCVO and the Single Goods Declaration (SGD) Form.
Examination of goods at ports shall be by the Nigerian Customs Service jointly without the relevant Destination Inspection Agent in the presence of the importer or the importer's agent. Where the attention of a specialized agency such as National Food and Drug Administration and Control (NAFDAC) is required, the agency shall be available at the time of examination of goods.
False declaration of goods is prohibited and could lead to seizure and prosecution.
All forms "M" prepared on or after September 1, 1999, are subject to pre-shipment inspection.

**Glossary of Abbreviations Commonly Used.**
PSI - Pre-shipment Inspection
LO - Liaison Office (SCI's main office in Nigeria)
IO - Issuing Office (SCI's office in the exporter's country, which will organize the PSI for your goods and issue a certificate for their clearance through customs by the importer as well as issue a certified invoice to the exporter for negotiation of a letter of credit.)
RFI - Request for information. A notification sent to the exporter by SCI in respect of each individual Form "M" and proforma. (Each file will have a unique reference number allocated, known as the RFI number. This number should be quoted in all correspondence with SCI.)
CRI - Clean Report of Inspection. The document issued by SCI which provides the SCI assessment of value and coding. The CRI is required by the importer to obtain customs clearance.
DRI - Discrepancy Report of Inspection. The document issued by SCI when goods fail to pass the PSI, either because discrepancies are not corrected by the exporter, or because the exporter fails to provide SCI with a clean set of final documents. This document prohibits clearance of goods in Nigeria.
L/C - letter of credit.