Importing Personal Property Into
Nigeria

HOUSEHOLD GOODS AND PERSONAL EFFECTS

CUSTOMS REGULATIONS AND REQUIRED DOCUMENTS

Customs Regulations:
The client or agent MUST be present for the Customs clearance procedure. The client must be in Nigeria at the time of Customs clearance. All shipments are physically inspected. Used household goods and personal effects are usually duty free provided goods have been owned and used by the customer for a minimum of six months, are for the client’s continued use and are NOT for resale. The goods must be imported within two months of the client’s arrival into Nigeria.

Non- Nigerians must have secured the Residence Permit prior to relocation. Documents must be to Destination Agent 15 days prior to arrival of shipment. Containers only with House BL’s from NVOCC’s, consolidators or forwarders cannot be released. Must have the Master BL/Waybill from the shipping line. Storage and demurrage charges are most likely to be incurred on all shipments. The range is between 400 and 1,500USD per inspected container. Clearance procedure takes up to 28 days.

Returning Citizens: Must have lived abroad for a period of no less than nine months uninterrupted and not have visited Nigeria more than 90 days for the last two years of expatriation. May only import one ocean shipment.

Effective Immediately: Due to recent terrorist operations, transporting shipments into Northern Nigeria is considered on a case by case basis. Tincan Island should not be used under any circumstance. Exceptions may be made for those with diplomat status. Contact the Destination Agent for current procedures.

Required Documents:
- Passport - original, verifying arrival date
- Visa – obtained from Nigerian Consulate or Embassy prior to departure
- Bill of Lading – original; for OBL’s, Telex Release or nonnegotiable copies; provide a copy of the telex release from the shipping line to avoid issues or delays; must be endorsed by the shipper “delivered to” and signed
- Work Permit
- Certificate of Transfer of Residence
- Residence Permit – Cerpac receipt or Green card
- Pack List & Comprehensive Valued Inventory – in English
- Power of Attorney – giving authority for Destination Agent to arrange customs clearance
- Declaration Form P.U.B.D – completed after arrival into Nigeria
- Customs Declaration Form Sale 48
- Customs & Excise Unaccompanied Baggage Declaration

Diplomat Status:
Foreign diplomats, members of government or international organizations are granted tax and duty free entry of their personal effects and household items either new or used. Must be consigned to the Embassy.

Required Documents:
- Passport – original
- Exemption Certificate – requires Forms CCI, CCII and CCIII obtained from the Chief of Protocol at the Ministry of Foreign Affairs, Abuja

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Comprehensive inventory – all high-tech equipment, computers, electronics, stereos etc must state make model & serial number
Power of Attorney – giving authority for Destination Agent to arrange customs clearance

Returning Nigerian Nationals

Required Documents:
- Passport - original, Nigerian International E-Passport; obtained from the embassy/consulate at origin country of residence if one still has the non-electronic type
- Visa – obtained from Nigerian Consulate or Embassy prior to departure
- Bill of Lading – original; for OBL’s, Telex Release or nonnegotiable copies; provide a copy of the telex release from the shipping line to avoid issues or delays; must be endorsed by the shipper “delivered to” and signed
- Pack List & Comprehensive Valued Inventory – in English

RESTRICTED/DUTIABLE ITEMS

Dutiable and luxury items are assessed by the Customs Authority for payment. Rate of duty to apply and the duty payable are subject to valuation by the Valuation Department.

- CD’s, DVD’s, audios, films, publications, computers and computer programs will be examined by Customs authorities
- Appliances – limited to 1 of each type
- Electronics – May incur taxes & duties
- Perfume & jewelry
- Tobacco products – import permit not required if shipped with household goods; subject to duty
- Sport rifles/handguns – require a police permit; guns will be impounded without the permit

PROHIBITED ITEMS

- Firearms Explosives, ammunition, air pistols & weapons of any sort, including toy or antique guns
- Narcotics/illegal drugs of any kind, medicines
- Alcohol of any kind, mineral water, soft drinks & food
- Pornography, subversive material, any medium viewed as obscene
- Beads composed of flammable celluloid or similar substances, white phosphorous matches
- Any items decorative or otherwise bearing inscriptions (either Roman or Arabic) from the Koran or any publications/commentaries on the Koran
- Counterfeit coins/currency from any country, blank invoices
- Ivory, tusks, skins & furs, textiles & mosquito netting
- Textiles, carpets, rugs & yarns
- New furniture

IMPORTATION OF PETS

Pets are immediately examined by a Customs Veterinarian. Quarantine is required; length of confinement varies so consult with your Destination Agent prior to importing a pet.
NOTE: Birds of the parrot family are prohibited.

Required Documents:
✓ Certificate of Vaccination – including rabies, dated less 10 days prior to arrival
✓ Health Certificate - dated no more than 10 days prior to arrival, endorsed by a Veterinarian
✓ Import permit

IMPORTATION OF VEHICLES

Vehicles must be for the client’s continued use and not for resale or other disposal. Vehicles eight years old or older are prohibited. Make, model & serial numbers of engine and chassis must be noted on the BL and Inventory. Vehicle will not clear Customs with out this information.

Taxes and duties are based on the value chart below. There is also VAT and a 7% surcharge per vehicle.

NOTE: importation of vehicles through land borders is no longer allowed.

- Up to $9000.00 – 30%                      $9000.00 - $14000.00 – 40%
- $14000.00 - $18000.00 – 50%                $18000.00 – 22700.00 – 60%
- 22700.00 - $27200.00 – 80%               $27200.00 and above – 100%

Required Documents:
✓ Certificate of Title and Registration - must be original
✓ Log book and owner’s manual
✓ Commercial/Purchase Invoice - if new
✓ Certificate of Road Worthiness – if used
✓ Insurance Policy

NOTES:

Entry & Exit Requirements: Some HIV/AIDS entry restrictions exist for visitors to, and foreign residents of, Nigeria. Nigerian authorities have the discretion to deny entry to foreigners who are “undesirable for medical reasons” and may require HIV tests for foreigners intending to marry Nigerian citizens. Please verify this information with the Embassy of Nigeria.

Safety & Security: US citizens are encouraged to enroll in the Smart Traveler Enrollment Program, to stay current with the latest safety and security announcements dispersed by the Embassy in your area. Your enrollment can also help the Department of State reach your family and friends in case of emergency.

The Department of State continues to recommend avoiding all but essential travel to the Niger Delta states because of the risks of kidnapping, robbery, and other armed attacks, especially against oil-related facilities and other infrastructure.

Crime: Visitors and residents have experienced armed muggings, assaults, carjackings, rapes, kidnappings, and extortions, often involving violence. These occur both at night and during the day. Home invasions remain a serious threat. Law enforcement response is slow or non existent, providing little or no investigative support to victims. U.S. citizens, other expatriates, and Nigerians have experienced harassment and shakedowns at checkpoints and during encounters with Nigerian law enforcement officials. Nigerian-operated fraud schemes, known as "419" scams, are noted for their cleverness and ingenuity. These scams target foreigners worldwide, posing risks of financial loss and personal danger to their victims. Commercial scams that target foreigners, including many U.S. citizens, remain common. The U.S. Department of Commerce has published advisories for the U.S. business community on a variety of issues that should be reviewed with respect to doing business in Nigeria.

Health: Caution should be taken regarding medication as counterfeit pharmaceuticals are a common problem and may be difficult to distinguish from genuine medications. This is particularly true of generics purchased at local pharmacies or street markets.

Currency: Nigeria is a cash economy, and it is usually necessary to carry sufficient currency to cover the expenses of a planned stay, which makes travelers an attractive target for criminals. The Nigerian currency, the naira, is non-convertible. While U.S. dollars may easily be exchanged at major hotels, banks, and foreign exchange offices, residents should expect to pay most bills using the local currency.

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**Fumigation of Wood Packing Materials:** Nigeria has published requirements adopting ISPM15 for wood packaging material (WPM). Clients must present a Certificate of Fumigation upon entry of goods. Crates must be stamped ISPM15. Failure to stamp wooden crates will attract a charge of 250USD for 20’ container and 500USD for 40’ container. Any crate or liftvans in wood automatically incur a fee of 120USD for 20’ container and 180USD for 40’ containers.

**ACKNOWLEDGMENTS:**

AGS Frasers: [www.agsmovers.com](http://www.agsmovers.com)
Smart Traveler Enrollment Program (STEP) [https://travelregistration.state.gov/ibrs/ui/](https://travelregistration.state.gov/ibrs/ui/)
Embassy of Nigeria: [www.nigeriaembassyusa.org](http://www.nigeriaembassyusa.org)

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.