

Goods	Documents required	Customs Prescriptions	Remarks
Removal goods	<p><u>SEA SHIPMENT</u></p> <ul style="list-style-type: none"> • Original international passport of consignee • Original resident permit/ green card (non-Nigerians) • Consignee's signature on the original Bill of lading (OBL) and a letter of authority • Packing list <p><u>AIR SHIPMENT</u></p> <ul style="list-style-type: none"> • Original international passport of consignee • Original Resident permit/ green card (for non-Nigerians) • Air waybill (AWB) rightly consigned • Packing list 	<p>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:</p> <ol style="list-style-type: none"> 1. Must have had 9 months uninterrupted stay outside the country (Nigeria) 2. Must ensure that his/her shipment is imported to arrive Nigeria within 2 months of his/her arrival into the country (Nigeria) 3. 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. 	<p>SEA SHIPMENT</p> <p>Customs clearance takes 10-15 working days from receipt of all requirements before final delivery.</p> <p>AIR SHIPMENT</p> <p>Customs clearance takes about 3-5days from receipt of all requirements before final delivery.</p>
Diplomatic removals goods	<ul style="list-style-type: none"> • 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 stamped by the Embassy 	<p>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 here in Nigeria.</p>	

Goods	Documents required	Customs Prescriptions	Remarks
	<ul style="list-style-type: none"> • Vehicle papers if applicable • Consignee's passport page (for an individual diplomat) • 8 letters of authority from the Embassy, each addressed to NCS (Nigeria Customs Service), the applicable shipping company, 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 		
<p>Cars, motorcycles for personal use</p>	<ul style="list-style-type: none"> • Original registration card • Car's invoice • Certificate of ownership • OBL showing chassis number, engine number, cylindrical power, age, brand and model of vehicle These information must not only be shown on the OBL, but must also be available on at least one of the official car documents provided (certificate of ownership, car title, car invoice, etc.). 	<p>There will be duty payable on cars and new items, as advised by Customs. Cars above 8 years are not allowed into the country. The log book and any other relevant vehicle papers will be required for Customs clearance at arrival.</p>	<ul style="list-style-type: none"> • Original registration card • Car's invoice • Certificate of ownership • OBL showing chassis number, engine number, cylindrical power, age, brand and model of vehicle These information must not only be shown on the OBL, but must also be available on at least one of the official car documents provided (certificate of ownership, car title, car invoice, etc.).

Nigerian Prohibitive Import List -

As there has been many announcements circulated recently about Nigerian prohibitive imports this comprehensive list should highlight all recent revisions:

1. Live or Dead Birds including Frozen Poultry - H.S. Codes 0105.1100 - 0105.9900, 0106.0000, 0207.1000 - 0207.3900, and 0210.9000.
2. Pork and Pork Products, beef and beef products, Mutton, Lamb and Goat Meat - H.S. Codes 0201, 0203, 0204, 0206, 0210, 0504, 0511, 1601 and 1602.
3. Bird's eggs - H.S. Code 0407.0000.
4. Flowers (Plastic and Fresh) - H.S. Codes 0603.1000 - 0603.9000, 6702.1000 - 6702.9000.
5. Cassava/Cassava products - H.S. Codes 0714.1000, 1106.2000, 1108.1400 and 1903.0000.
6. Fresh and dried fruits - H.S. Codes 0801.1100 - 0814.0000.
7. Maize - H.S. Code 1005.1000 - 1005.9000, Sorghum - H.S. Code 1007.0000, Millet - H.S. Code 1008.2000.
8. Wheat Flour - H.S. Code 1101.0000.
9. Vegetable Oils and Fats - H.S. Code 1507.1000 to 1516.2000 (but excluding linseed and castor oils and Hydrogenated vegetable fats used as Industrial raw materials) H.S. Code 1515.1100 - 1515.1900, 1515.3000 and 1515.9000 and 1516.2000)
10. Sugar Confectionaries (other than Chocolate) - H.S. Code 1740.1000 - 1704.9000. Chocolates are excluded because they are not locally produced.
11. Cocoa butter, powder and cakes - H.S. Codes 1802-1803.2000, 1805.0000, 1806.1000 - 1806.2000 and 1804.0000.
12. Spaghetti/Noodles - H.S. Codes 1902.1100 - 1902.3000 (but excluding Lasagne, Gnocchi, Ravioli and Cannelloni.)
13. Biscuits - H.S. Codes 1905.3000 - 1905.9000.
14. Fruit Juice in retail packs - H.S. Code 2009.1100 - 2009.9000.
15. Waters, including mineral waters and aerated Waters, containing added sugar or sweetening matter or flavoured, and other non-alcoholic beverages, - H.S. Code 2202.1000 - 2202.9000.
16. Waters, including mineral waters and aerated waters, not containing added sugar or sweetening matter or flavoured, ice-snow - H.S. Code 2201.1000 - 2201.9000.
17. Beer (Bottled, Canned or otherwise packed) - H.S. Code 2203.0000 and 2206.0000.
18. Bentonites and Barytes - H.S. Code 2508.1100 - 2508.1900 and 2511.1100 - 2511.1900.
19. Bagged cement - H.S. Code 2523.2990 (excluding white cement).
20. Medicaments falling under Headings 3003 & 3004 as indicated below:
 - [a] Paracetamol tablets and Syrups
 - [b] Cotrimoxazole tablets and Syrups
 - [c] Metronidazole tablets and Syrups
 - [d] Chloroquine tablets and Syrups
 - [e] Haematinic formulations:

- [i] Ferrous sulphate and ferrous gluconate tablets
 - [ii] Folic acid tablets
 - [iii] Vitamin B Complex tablets [except modified release formulations]
 - [f] Multivitamin tablets, capsules and syrups [except special formulations]
 - [g] Aspirin tablets [except modified release formulations and soluble aspirin]
 - [h] Magnesium trisilicate tablets and suspensions
 - [i] Piperazine tablets and syrups
 - [j] Levamisole tablets and syrups
 - [k] Clotrimazole cream
 - [l] Ampicillin/Cloxacillin combination capsules
 - [m] Ointments - penicillin/gentamycin
 - [n] Pyrantelpamoate tablets and syrups
 - [o] Intravenous Fluids (Dextrose, Normal Saline etc)
21. Pharmaceutical, drugs/Regulated products - H.S. Codes 3001.1000 3006.6000 imported through all land borders and some Air and Sea ports except:
- [i] Apapa Area 1 Port, Lagos
 - [ii] Calabar Port
 - [iii] Port Harcourt 1 Port
 - [iv] Murtala Mohammed Int. Airport, Lagos
 - [v] Mallam Aminu Kano Int. Airport, Kano
 - [vi] Port Harcourt Airport, Port Harcourt
 - [vii] Nnamdi Azikiwe Airport, Abuja
22. Toothpastes of all Kinds - H.S. Code 3306.1000
23. Finished Soaps and Detergents - H.S. Code 3401.1100 - 3402.9000 (but excluding all raw materials which shall also attract 20% duty rate).
24. Mosquito Repellent Coils - H.S. Code 3808.1100; Disinfectant and Germicides - H.S. Code 3808.4000 - 3808.9000.
25. Sanitary Wares of plastic - H.S. Code 3922.1000 - 3922.9000 and Domestic articles and wares of plastics - H.S. Code 3924.1000 - 3924.9000.
26. Tooth Picks - H.S. Codes 3926.9000 and 4421.9000.
27. Rethreaded and used Pneumatic tyres - H.S. Codes 4012.1000 - 4012.9000.
28. Corrugated Paper and Paper Boards - H.S. Code 4808.1000, all forms of paper cartons, boxes and cases - H.S. Code 4819.1000 - 4819.2000.
29. Envelopes - H.S. Code 4817.1000, Diaries - H.S. Code 4820.1000, Greeting Cards - H.S. Code 4909.0000 and Calendars - H.S. Code 4910.0000.
30. Toilet paper, cleansing or facial tissues, towel and similar sanitary articles - H.S. Code 4818.1000 - 4818.9000 & 5601.1000 - 5601.3000.
31. Exercise Books - H.S. Codes 4820.2000.
32. Textile fabrics of all types and articles thereof and yarn chapters 50-63 but excluding:
- [a] Nylon tyre cord - H.S. Code 5902.1000 - 5902.9000

- [b] Multifilament Nylon chafer fabrics and tracing cloth - H.S. Code 5111.2000; 5112.2000 and 5901.9000.
 - [c] Textile fabrics, coated, impregnated, laminated or covered with plastics for Industrial use - H.S. Code 5903.1000 - 5903.9000.
 - [d] Narrow fabrics - H.S. Code 5806.1000 - 5806.4000.
 - [e] Trimmings - H.S. Code 5808.1000 - 5808.9000, 6002.1000 - 6002.9900 and Linings - H.S. Code 5909.0000, 6117.9000 & 6217.9000.
 - [f] Made-up Fishing Nets - H.S. Code 5608.1100 (For one year only)
 - [g] Mosquito Nets - H.S. Code 5608.1900 and 6304.9100 - 6304.9900; Textile Netting fabrics H.S. Code 5804.1000 (For one year only).
 - [h] Gloves for industrial use H.S. Code 6116.1000 - 6116.9900.
 - [i] Canvas fabrics for Manufacture of an Belts - H.S. Code 5907.0000
 - [j] Moulding cups Lycra - H.S. Code 6212.9000.
 - [k] Elastic Bands - H.S. Code 5604.1000 - 5604.9000
 - [l] Motifs - H.S. Code 5810.1000 - 5810.9900.
 - [m] Textile products and articles for technical use including linoleum - H.S. Code 5904.1000, 5911.1000 - 5911.9000
 - [n] Transmission or Conveyor Belt or belting of textile materials H.S. Code 5910.0000
 - [o] Polypropylene primary and secondary carpet backing materials - H.S. Code 5407.2000 and 5803.9000 (for one year only).
 - [p] Fibre rope, Slings, cables, etc - H.S. Code 5607.1000 - 5607.9000
 - [q] Mutilated rags - H.S. Code 6310.1100
 - [r] Jute Bags - H.S. Code 6305.1000
 - [s] Fibre/Non Woven - H.S. Codes 5001.0000 - 5003.9000, 5101.1100 - 5105.4000, 5201.0000 - 5203.0000., 5301.1000 - 5305.9000, 5501.1000 - 5507.0000 & 5602.1000 - 5603.9400.
 - [t] Acetate Low - H.S. Code 5403.3300 and 5403.4200
 - [u] Lace and Embroidery manufacturers are granted special concession to import their raw materials of specialized yarn and Base Fabric (Base cloth) of cotton, synthetic and staple fibres falling under the following H.S. Codes for a period not exceeding 2 years:
 - [i] Yarn - H.S. Codes 5401.2000, 5402.3300, 5402.6200.
 - [ii] Base Fabrics - H.S. Codes: 5208.1100, 5208.2100, 5208.3100, 5512.1100 - 5512.1900.
 - [v] Specialized Carpet Yarn for the Manufacture of Carpets to be imported for a period of one year, after which Carpet Manufacturers are expected to source their yarn requirement locally.
 - [i] Jute Yarn - H.S. Code 5307.1000 - 2000
 - [ii] Acrylic Yarn - H.S. Code 5509.3100 - 3200
 - [iii] Polypropylene yarn and High Tenacity yarn of Nylon - H.S. Code 5402.1000, 5402.3100, 5402.3200, 5402.3900, 5402.4100, 5402.4900, 5402.5100, 5402.5900, 5402.6100 and 5402.6900
 - [iv] Metallic Yarn - H.S. H.S. Code - 5605.0000.
 - [v] Viscose Yarn (Rayon and filament) H.S. Code 5403.3100, 5403.3200 and 5403.4100.
33. All types of Foot wears and Bags including suitcases of leather and plastics - H.S. Codes 6401.1000 - 6406.9900 and 4202.1100 - 4202.9900 (but excluding

safety shoes used in oil Industries and Sports shoes).

34. Cutlasses, Axes, Pick axes, spades, shovels and similar tools - H.S. Codes 8201. 1000 - 8201. 9000.

35. Used Compressors - H.S. Code 8414.3000, Used Air Conditioners - H.S. Code 8415.1000 - 8415.9000 and Used Fridges/Freezers - H.S. Code 8418.1000 - 8418.6900.

36. Used Motor Vehicles above eight (8) years from the year of manufacture H.S. Code 8703.1000 - 8703.9000.

37. Fully built and CKD Bicycles, Frames, Forks, Rims and Mudguards, H.S. Codes 8712.0000, 8714.91000, 8714.9200 and 8714.9900. Bonafide Assemblers are to import other parts not banned and source their Rims, Frames, Forks and Mudguards locally.

38. Wheel Barrows - H.S. Code 8716.8000

39. Furniture - H.S. Code 9401.1000 - 9401. 9000 and 9403.1000 - 9404.9000, But excluding Stadium Chairs and all fittings & accessories used in furniture making, falling in other chapters of the nomenclature e.g. Chap. 83.

40 Electric generating sound proof casings - H. S. Code 9406.0000 but excluding other prefabricated buildings.

41. Gaming Machines - H. S. Code 9504.3000.

42. Ball Point Pens - H. S. Code 9608.1000.

43. Hollow Glass Bottles of a capacity exceeding 150mls (0.15 litres) of a Kind used for packaging of beverages by breweries and other beverage and drink companies - H.S. Code 7010.9100 - 7010.9300.