IMPORT/EXPORT GUIDELINES FROM NIGERIA

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For your reference and guidance, attached is a copy of Note No. NE/06/04/96 dated 17 April 1996 from the Embassy of the Federal Republic of Nigeria containing information on said country's Import and Export Guidelines as transmitted to the Governor of the Bangko Sentral ng Pilipinas on 23 April 1996 by DFA Assistant Secretary Fortunato D. Oblena, Office of Middle East and African Affairs.

Adopted: 11 June 1996

(SGD.) GREGORIO R. SUAREZ
Managing Director
Banking Services Sector & Officer-In-Charge, FED

ATTACHMENTS

Office of Middle East and African Affairs

23 April 1996

S i r:

For public dissemination, attached are copies of the following:

1. Note No. Ne/06/04/96 dated 17 April 1996 from the Embassy of the Federal Republic of Nigeria.

2. 1996 Guidelines for Imports into Nigeria.

3. 1996 Guidelines for Exports.

Very truly yours,

For the Secretary of Foreign Affairs:

(SGD.) FORTUNATO D. OBLENA
Assistant Secretary

Note No. NE/06/04/96

The Embassy of the Federal Republic of Nigeria presents its compliments to the Department of Foreign Affairs of the Republic of the Philippines and has the honour to inform the esteemed Department that the Federal Government of Nigeria has renewed her Import and Export Guidelines with effect from 1st April, 1996. A copy is hereby enclosed for information and onward transmission to all relevant destinations.

The Embassy of the Federal Republic of Nigeria avails itself of this opportunity to renew to the Department of Foreign Affairs of the Republic of the Philippines the assurances of its highest consideration.

1996 Guidelines for Imports into Nigeria

The following procedures shall apply with effect from 1st April, 1996 in respect of imports and collection of

import duties in Nigeria:

1) Modified Form 'M' shall be used for all imports into Nigeria, and shall be in sextuplicate of which three copies shall be sent to the Pre-shipment Inspection Agents and one each to the importer's bank, the Nigeria Customs Service and NMA.

2) Form 'A' shall continue to be used in respect of imports of service (invisible trade).

3) Modified Form 'M' is obtainable from all the offices of the Inspection Agents, Nigerian Embassies, Local Banks, branches of Nigerian banks overseas and their correspondent Banks.

4) The completed Modified Form 'M' originating from abroad will be returned through the appropriate Preshipment Inspection Agents abroad to any of the designated banks or any bank of importer's choice in Nigeria.

5) Letters of Credit or Cash Payments, will be made mandatory for imports into Nigeria.

6) All containerised and non-containerised goods, irrespective of value, shall be subject to preshipment inspection.

7) Issuance of Clean Report of Finding (CFR) and Import Duty Report (IDR) shall be mandatory for all imports including accompanied personal effects.

8) All imports into Nigeria must be accompanied with the relevant IDRs. Imports for which IDRs are not produced will be confiscated, the importer prosecuted and the shipping lines/carriers will be liable to a fine not exceeding the value of the goods.

9) All personal effects shall be subject to preshipment inspection, but will be imported under zero duty as certified by the Preshipment Inspection Agents.

10) Pre-shipment Inspection Agents (PIAs) must forward a copy of the Import Duty Report (IDR) directly to the importer's local bank or the bank to which the form 'M' was originally sent, another copy to the designated bank, and a third copy to the Nigeria Customs Service.

11) It should be the duty of the importer's bank or the bank to which the form 'M' was sent to issue a certified cheque in respect of the amount stated on the IDR to the customer who shall pay such cheque to any of the designated banks.

12) Carriers of cargoes in excess of the declaration on the manifest will continue to be penalized.

13) Goods imported through neighboring countries must be accompanied by relevant IDRs.

14) Importers shall pay a CISS Administrative charge of 1% of FOB value of all imports assessed based on the average autonomous rate of exchange at the previous week as submitted by the Central Bank of Nigeria.

15) All imports would be assessed for duty at the average autonomous rate of exchange of the previous week as submitted to the agents by the Central Bank of Nigeria.

16) Payments for Customs Duties and CISS Administration charge shall be based on the Import Duty Report (IDR) without any amendment. However, the Nigerian Customs Service (NCS) may with the permission of the Minister of Finance assess additional duties if it is found that the duty on the IDR is not correct. In no circumstances must the duty assessed by the Nigeria Custom Service be less than what is on the IDR.

17) The issuance of the cheque by the customer's bank and the payment thereof into the designated bank must be done and cleared before the original IDR and shipping documents are released to the importer.

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18) The cheques for import duties must be paid to the designated banks and customs must ensure that the cheques are cleared before goods are released to the importers.

19) All the designated banks must open branch offices at the ports where custom duties should be paid.

20) Where country cheques are used for payment of custom duty, such cheques must be deposited with the Central Bank of Nigeria nearest to the importer and must be cleared before goods are released.

21) It must be stressed that all goods imported into Nigeria must be accompanied by IDR issued by the Preshipment Inspection Agents. The Nigeria Customs Service or any other body shall not issue IDRs, and must not release any good without IDR.

22) Shippers/Carriers should ensure that cargoes/containers carried by them are pasted with a Hologram or Mark issued by the Preshipment Inspection Agents.

23) Where the guidelines are satisfactorily implemented by importers, the Nigeria Customs Service must release the goods to such importers within 48 hours.

Adopted: 16 Feb. 1996

CHIEF ANTHONY A. ANI (MON)
Honourable Minister of Finance

1996 Guidelines for Exports

The following procedures would apply from 1st April, 1996 in respect of all exports from Nigeria:

(1) All goods (including oil and non-oil goods) exported from Nigeria shall be subject to inspection by Inspection Agents appointed for that purpose by Government;

(2) The agents shall ensure the quality and quantity of all exports as well as the true value of goods to the consignee and shall issue Clean Certificate of Inspection in respect of such goods;

(3) The inspection will take place at the seaports, airports, terminals or other points of dispatch and the Inspection Agents have the right to make preliminary inspection at the points of production or storage.

(4) The exporter must provide all necessary facilities to enable the Inspection Agents to perform their quality/quantity inspection and pricing analysis. All expenses incurred in presenting the goods for inspection, sampling and testing are for the exporter's account.

(5) As soon as the exporter agrees to export goods from Nigeria and not less than 10 working days prior to shipment the exporter will do the following:—

(i) Complete in sextuplicate form NXP (Nigeria Export Proceeds) and submit the completed forms to the exporter's bank who will register and endorse it, retain the original and a duplicate and pass the remaining four copies to the inspection Agents responsible for the intended point of dispatch.

(ii) At the same time the exporter will pay to his bank the Nigerian Export Supervision Scheme (NESS) Administrative charge of 1% and 0.15% Ad-Valorem of the FOB value of the inspected non-oil and oil exports respectively. His bank will remit this to the CBN. If after inspection, the FOB value is found to be greater than that declared, then the additional NESS charge must be paid by the exporter to his bank.

(iii) The exporter must attach to the NXP form a copy of his contract of sale or, if there is no contract, a proforma invoice. This will also be passed to the Inspection Agents.

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(iv) The exporter should retain a photocopy of the NXP form and use the NXP form number in all dealings with the bank, Inspection Agents and Nigeria Customs Service.

(6) The Inspection Agents will register all details from the NXP, open a file and issue the exporter with a RFI form (Request for Information). The purpose of the RFI is to enable the inspection company to coordinate with the exporter a suitable time and place for the physical inspection. It is therefore essential that exporters respond to the RFI, with all the required information, as soon as possible.

(7) Upon opening of the file, the Inspection Agents will commence its price evaluation and in the event of any queries concerning the prices to be charged to the buyer, they will contact the exporter for explanations.

(8) No loading to export vessel or shipping container may take place without the agreement of the Inspection Agent that a "Clean Certificate of Inspection" will be issued to the exporter upon completion of loading.

(9) In the event of inspection uncovering discrepancies that cannot be corrected, the exporter will be issued with a "Non-negotiable Certificate of Inspection" which cannot be accepted for document negotiation with the commercial banks.

(10) As soon as loading is completed, the exporter must hand over to the Inspection Agents a copy of the Bill of Lading and a copy of the Final Invoice on the buyer.

(11) Upon completion of loading, the Inspection Agents will issue the exporter with the original copy of the "Clean Certificate of Inspection" and together with Customs will complete the four copies of the NXP form and return these to the exporter's bank who in turn will reconcile the Foreign Currency received against the sale with the other documentation.

(12) Exporters shall open domiciliary account with any bank in Nigeria and must ensure that the export proceeds are paid into this account;

(13) The opening of Letters of Credit or other approved international mode of payment is now mandatory for all exports from Nigeria;

(14) It must be stressed that all goods exported from Nigeria except those that are exempted, must be covered by the CCI issued by the Export Inspection Agents. The Nigeria Customs Service or any other body shall not issue the CCI, and must not allow any good to be exported without the CCI;

(15) The Federal Ministry of Transport has been directed to issue circular letters to shipping companies/carriers not to carry non-CCI exports which by regulation should be accompanied by the document. Defaulting shippers/carriers shall be surcharged.

Adopted: 16 Feb. 1996

CHIEF ANTHONY A. ANI (MON)
Honourable Minister of Finance

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