1996 GUIDELINES FOR IMPORT TO NIGERIA

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Appended herewith for your information and guidance is a letter dated April 23, 1996 of the Embassy of Nigeria Re: "1996 Guidelines for Import into Nigeria".

Adopted: 31 May 1996

(SGD.) RAY M. ALLAS
Deputy Commissioner

Internal Administration Group

1996 GUIDELINES FOR IMPORT INTO NIGERIA

We wish to inform you that the Federal Government of Nigeria has reviewed the guidelines for imports into Nigeria with effect from 1st of April, 1996. Please, see attached copy of 1996 Import Guidelines for your information and guidance.

Furthermore, the Government has also appointed a Pre-shipment Inspection Agent to inspect all imports into Nigeria. Please find below the name and address of the Agent: —

COTECNA-OMIC GROUP,
OVERSEAS MERCHANDISE INSPECTION CO. LTD.,
Asia Division, Suite 701-A, 7th Floor, Victoria Building,
420 United Nations Avenue, Ermita, Metro Manila, Philippines.

It would be greatly appreciated if the above information is transmitted to all relevant quarters.

(SGD.) S. I. AJEWOLE
Charge d'Affaires a.i.

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 Pre-shipment Inspection Agents abroad to any of the designated banks or any bank of importer's choice in Nigeria.

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

6) All containerized and non-containerized goods, irrespective of value, shall be subject to pre-shipment 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 pre-shipment inspection, but will be imported under zero duty as certified by the Pre-shipment 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.

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 Pre-shipment 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

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issued by the Pre-shipment 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.

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

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