

## **NIGERIA DESTINATION INSPECTION Import Guidelines**

### **General Guidelines**

1. Any person intending to import physical goods into Nigeria shall in the first instance process Form “M” through any Authorized dealer bank irrespective of the value and whether or not payment is involved;
2. The Form “M” shall have a validity period of six months for all imports except Plants and Machinery which shall have a validity period of one year. Requests for subsequent revalidation thereafter should be directed to the Director of Trade and Exchange Department at the Central Bank of Nigeria.
3. Supporting documents shall be clearly marked “Valid For Forex/Not Valid for Forex” as appropriate i.e. depending on whether or not foreign exchange remittance would be involved. The validity period of Form “M” shall be six months for all general goods while Form “M” for Plants and Machineries should have a validity period of one year.
4. All applications for goods subject to Destination Inspection shall carry the “BA” code, while those exempted (as may be approved by the Honourable Minister of Finance) shall include “CB” in the prefix of the numbering system of the Form “M”. Payments for goods exempted from Destination Inspection under the scheme, would not be carried out in the Foreign Exchange Market, without a prior approval from the Central Bank of Nigeria.
5. The Form “M” and relevant pro-forma invoice shall carry a proper description of the goods to be imported to facilitate price verification viz.
  - a. Generic product name, i.e. product type, category
  - b. Mark or brand name of the product where applicable
  - c. Model name and or model or reference no. where applicable
  - d. Description of the quality, grade, specification, capacity, size, performance etc.
  - e. Quantity and packaging and/or packing
6. Documents in respect of each import transaction shall carry the name of the product, country of origin, specifications, date of manufacture, batch or lot number, Standards to which the goods have been produced (e.g. Nigeria Standards – NIS, British Standards – PD, ISO, IES, DIN (etc)
7. Where import items such as food, drinks, cosmetics, drugs, medical devices, chemicals etc., are regulated for health or environmental reasons, they shall carry EXPIRY dates or the shelf life and specify the active ingredients, where applicable.
8. Electrical appliances (fluorescent lamps, electric bulbs, electric irons and ties etc) shall carry information of life performance while cables shall carry information on the ratings.
9. All electronic equipment and instruments shall carry:
  - a. Instruction Manual
  - b. Safety information and/or safety signs and;
  - c. A guarantee/warranty of at least six months;
10. All computer hardware, software, operating and embedded system shall continue to be Year 2000 compliant
11. Any wrong or fraudulent misrepresentation of facts will result in delays and/or impoundment/seizures and subject to prosecution
12. Importation without valid Form “M” and Blank products automatically qualify for seizure and destruction without warning and subject to prosecution
13. Form “M” shall be valid for importation only after acceptance by the relevant Scanning Company and Risk Management Service Provider

14. All goods to be imported into the country shall be labeled in ENGLISH in addition to any other language of transaction; otherwise the goods shall be confiscated.
15. All imports into the country shall be accompanied by the following documents:
  - a. Final invoice and Combined Certificate of Value and Origin (CCVO) which contain the following details in addition to those on the proforma invoice:
    - i. Form "M" no.
    - ii. Adequate description of goods
    - iii. Port of Entry (the actual port shall be specified e.g. Tin Can, Apapa, Kano, Onne, etc.)
    - iv. Shipment identification, date of shipment, Country of Origin, Country of supply
  - b. Packing list
  - c. Shipped on Board (Bill of Lading/Airway bill/Way bill)
  - d. Laboratory test certificates of chemicals foods, beverages, pharmaceuticals electrical appliances and other regulated products, where applicable.
16. For transactions with post landing charges, a retention fee of 5-15% of the project cost as agreed between the importer and exporter shall be indicated on both the contract agreement and the proforma invoice which shall form part of the supporting documents for the registration of relevant Form "M" in addition
  - a. The states fee shall not be remitted until a satisfactory evaluation of the project has been undertaken by the Federal Ministry of Industry (Inspectorate Dept.)
  - b. The Scanning and Risk Management Service Provider shall forward to the Federal Ministry of Industry (Industrial Inspectorate Department) and the Central Bank of Nigeria, Trade and Exchange Department, copies of the contract agreement and proforma invoice of such projects for monitoring purposes
  - c. During Destination Inspection, the Nigerian Customs Service shall take cognizance of the value of shipment and post landing charges as would have been indicated on the Risk Assessment Report (RAR)
  - d. The Industrial Inspectorate Department, Federal Ministry of Industry shall thereafter carry out an evaluation of the project and advise the Central Bank of Nigeria accordingly
  - e. On receipt of the report of the evaluation from the Federal Ministry of Industry (Industrial Inspectorate Department), the Central Bank of Nigeria shall advise the respective Scanning and Risk Management Service Provider on the issuance of the RAR of the retained value and the authorized dealer advised to remit the same to the beneficiary.