



# FEDERAL MINISTRY OF FINANCE

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DEPARTMENT

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Date: 22<sup>nd</sup> December, 2017

**FOR THE ATTENTION OF ALL STAKEHOLDERS  
IN THE IMPORT TRADE CHAIN;**

**ADDENDUM TO 2017 REVISED IMPORT GUIDELINES, PROCEDURES  
AND DOCUMENTATION REQUIREMENTS UNDER THE  
DESTINATION INSPECTION SCHEME IN NIGERIA**

Taking cognizance of the Government's desire to ease environment for doing business in Nigeria; considering the effective date of full implementation of the Revised Import Guidelines which is 1<sup>st</sup> January 2018; noting the concerns raised by most members of the trading public about some provisions of the Guidelines; and having consulted with the Technical Committee on Comprehensive Import Supervision Scheme (CISS) and other relevant Stakeholders in the import trade chain, the Federal Ministry of Finance hereby make the following clarifications on the relevant provisions of the Guidelines for ease of compliance:

**1. SECTION "A" – GUIDELINES, ITEM 2;**

The initial validity period of an approved e-Form 'M' for general merchandise shall be 360 days, which may be extended by another 180 days by the Authorized Dealer Bank, after which it shall be forwarded to Central Bank of Nigeria (CBN) for further extension for 180 days in the first instance or as approved by the Director, Trade and Exchange Department. For capital goods, the initial validity of an approved e-Form 'M' shall be 720 days subject to a maximum extension of 360 days by the Authorized Dealer Bank and thereafter the CBN may further extend it for another 360 days or as approved by the Director, Trade and Exchange Department. In addition, a Form 'M' is deemed cancelled if no shipment had taken place on the form after a period of Two (2) years for importation of general merchandise and Five (5) years for capital goods e.g. (plant and machinery).

**2. SECTION "A" –GUIDELINES, ITEM 7;**

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. NIS, British Standards PD. ISO, IES,

Din, etc). For the avoidance of doubt, all documents relating to import into Nigeria shall be in ENGLISH.

**3. SECTION "A"– GUIDELINES, ITEM 8;**

All Goods relating to import into Nigeria shall be labeled in ENGLISH without prejudice to any other language of transaction; otherwise the goods shall be confiscated.

**4. SECTION "A" – GUIDELINES, ITEM 14;**

All imports into the country shall be accompanied by the following documents:

- a. **Certificate of Origin (CoO), where applicable** which shall contain the following information.
  - i. e-Form 'M' Number;
  - ii. Adequate description of goods;
  - iii. Port of destination. (the actual port shall be specified e.g. Tin-Can, Apapa, Kano, Onne, etc); and
  - iv. Shipment identification, date of shipment, Country of Origin, Country of Supply.
- b. Final/Commercial Invoice
- c. Packing List
- d. Shipped/Clean on Board Bill of Lading/Airway Bill/Railway Bill/Road Waybill
- e. **Product Certificate, Phytosanitary Certificate or Chemical Analysis Report, which shall state standards, where applicable.**
- f. Laboratory test certificates for chemicals, foods, beverages, pharmaceuticals, electrical appliances and other regulated products, where applicable.

**5. SECTION "E" - RESPONSIBILITIES OF IMPORTER, ITEM 'e';**

Only upon **Acceptance** of the e-Form 'M' by NCS, the importer shall advise the supplier to arrange for the shipment of the goods.

**6. SECTION "F" - RESPONSIBILITIES OF THE SUPPLIER, ITEM 'i';**

On consignment of goods for shipment, the overseas supplier shall make available two sets each, of original **Certificate of Origin (CoO), where applicable**; Transport documents (Bill of Lading, Airway Bill, Road Waybill, etc). Packing list and commercial invoice to his/her bank.

**7. SECTION "G"- RESPONSIBILITIES OF AUTHORIZED DEALER BANKS, ITEM 'b';**

For remittance in respect of imports, only the amount on the **Certificate of Origin (CoO), where applicable** /Commercial Invoice/Final Invoice shall be remitted.



**8. SECTION "H"- RESPONSIBILITIES OF NIGERIAN PORTS AUTHORITY (NPA), ITEM 1;**

Shall receive cargo manifests from Shipping Lines, for its necessary action, before the ship leave, the last Port of Call.

**9. SECTION "I"- RESPONSIBILITIES OF SHIPPING LINES AND OTHER CARRIERS, ITEM 'e';**

Shipping Lines and other carriers shall advise all intending shippers to palletize all containerized cargos that are not exempted from the Nigeria Palletization Policy.

**10. SECTION "J" SANCTIONS, ITEM 1;**

Any importer or bank discovered to be operating or have issued multiple e-Form 'M' for the same transaction (Proforma invoice or commercial invoice) shall have their license seized or blacklisted from doing business with the Nigeria Customs Service.

**11. SECTION "J"- SANCTIONS, ITEM 1;**

Any Importer that defaults on the mandatory Palletization of Containerized Goods imported into Nigeria shall be liable to the Fine of 25% of Freight on Board (FoB) value in Naira Equivalent of the un-palletized goods. The amount shall be paid into the Comprehensive Import Supervision Scheme Account (CISS) with the Central Bank of Nigeria (CBN).

**12. SECTION "J" – SANCTIONS, ITEM 3 (additional);**

Nigeria Customs Service (NCS) shall be responsible for the implementation and enforcement of the Palletization Sanctions and Guidelines.

**13. SECTION "L" – DOCUMENTS REQUIRED BY THE BANK BEFORE MAKING PAYMENT TO THE SUPPLIER, ITEMS 'a & b';**

- a. Confirmed Letters of Credit;
  - i. Registered e-Form 'M'
  - ii. Certificate of Origin (CoO), where applicable
  - iii. Products Certificate, where applicable
  - iv. Shipped/Clean on Board Bill of Lading/Airways Bill/Road waybill
  - v. Final/Commercial Invoice
  - vi. Proforma invoice
  - vii. Packing List
  - viii. Letters of Credit instrument
- b. Bills for Collection Transactions;
  - i. Registered e-Form 'M'
  - ii. SGD
  - iii. PAAR
  - iv. Certificate of Origin (CoO), where applicable
  - v. Product Certificate

- vi. Shipped/Clean on Board Bill of Lading/Airways Bill/Road waybill.
- vii. Import Duty Payment receipt with SGD No: stated thereon
- viii. Bill of Exchange
- ix. Final/Commercial Invoice.
- x. Exit Note
- xi. Packing List.

**DOCUMENTS REQUIRED BY THE BANK BEFORE ISSUANCE OF PAAR BY NIGERIA CUSTOMS SERVICE (NCS) TO THE IMPORTER:**

- i. Certificate of Origin (CoO), where applicable
- ii. Product Certificate
- iii. Shipped/Clean on Board Bill of Lading/Airways Bill/Road waybill
- iv. Final/Commercial Invoice
- v. Packing List.

**14. SECTION "M"- DOCUMENTS TO BE SUBMITTED BY THE IMPORTER TO THE PROCESSING BANK AFTER CLEARANCE OF GOODS;**

- i. Pre-Arrival Assessment Report (PAAR)
- ii. Single Goods Declaration (SGD) Print out
- iii. Packing List
- iv. Import Duty Payment receipt with the SGD number clearly stated thereon
- v. **Product Certificate (DPR product Certificate for petroleum products, SONCAP Certificate for SON regulated products), where applicable**
- vi. **Laboratory/Phytosanitary Test Certificate for chemicals, food, beverages, etc., where applicable**
- vii. **Exit Note**
- viii. Bill of Lading/Airway Bill/Road Waybill, etc.

**15. SECTION "N" - CLEARANCE PROCEDURES, ITEM 1(a):**

Declarants prepare the SGD with information derived from relevant documents e.g. Final Invoice, **Certificate of Origin (CoO)**, Bill of Lading/Air way Bill/Road waybill, Packing List, Permits (where necessary), Insurance, e-Form 'M', PAAR, etc.

**16. EFFECTIVE DATE OF FULL IMPLEMENTATION OF THE GUIDELINES: 1<sup>ST</sup> JANUARY, 2018.**

**17. MANDATORY PALLETIZATION OF CONTAINERIZED CARGO:**

With respect to the mandatory palletization of containerized cargo imported into Nigeria, it is relevant to clarify that all cargo for which e-Form 'M' has been established before 1<sup>st</sup> January, 2018 shall not be required to be palletized, provided such cargo shall arrive Nigeria on or before 31<sup>st</sup> March, 2018. However, if the cargo does not arrive Nigeria on or before the stipulated date, it must be palletized, except it is exempted from the palletization policy.





**18. LIST OF MATERIALS EXEMPTED FROM PALLETIZATION:**

<b>HS CODE</b>	<b>MATERIAL DESCRIPTION (Examples)</b>
3906.90.00.00	AGM 5 plus adv.ex BASF ASAP 535
	AGM 5 PlusAdv.ex Nip. Shok.Gr CA L521
5603.92.00.00	AQL TWE 43gsm Gen 2 Plus 80mm White
5603.92.00.00	ISS STS Sandler 50gsm CW 86mm RD 1260mm
	CS10 Fiber IP CMF 3 <sup>rd</sup> Gen Trad Bale
	Fluff Pulp IP FR RW 250mm RD1520mm
	FT GUL 80gsm 86mm Teal
5603.11.00.00	INCF FAB PGITA 13gsm 170mm Teal 5%
5603.11.00.00	INCF FAB SGN 2F 15gsm 154 Teal
5603.11.00.00	INCF FAB SGN 2F 15gsm 170mm Teal
5603.11.00.00	TS GULGA 15gsmCW156mmCD152.4mm GR SPB Em
5603.11.00.00	TS SGNDA 15gsmCW156MMCD152.4mm GR SPB Em
	LAM BE MDG 120mm NON BRE Teal Stargate
	LAM BE MDG 140mm NON BRE Teal Stargate
5603.12.00.00	LZ Pegas 35gsm Unprint 136mm
5603.11.00.00	NW OC GULCA 9gsm 206mm
5603.11.00.00	NW OC SGNRA 15gsm 206mm
5603.11.00.00	NW OC SGNRA 15gsm 212mm
5603.11.00.00	NWCC PEGCA 10gsmCW133mmCD76.2mm WH
5603.11.00.00	NWCC PEGCA 10gsmCW137mmCD76.2mm WH
5603.11.00.00	HPHO NWDL PEGCA 10gsmCW133mmCD152.4mm WH
5603.11.00.00	HPHO NWDL PEGCA 10gsmCW137MMCD152.4mm WH
	NWFE GULCA 33gsm SW80mm WH CID152.4mm
	TS SGNDA12gsmCW156mmCD152.4mm SPB TE
	TS SGNDA12gsmCW168mmCD152.4mm SPB TE
	TS SGNDA 15gsmCW156mmCD152.4mm Wh SPB Em
3920.10.10.00	TS3 168 on roll 179 relaxed Tred X-36100
	Plain wet strength paper
	Metalized paper
	White line chip boards
	Reel of boards
	Flat steel sheets in rolls
	Flat aluminium sheets in rolls
	Motor vehicles
	Mobile firefighting equipment

	Earth moving tyres
	Consignment with space to enable in-container examination
	Consignment / products packed in studded crates
	Jumbo paper/tissue reels

The above list is subject to regular update by the Federal Ministry of Finance as may be dictated by Government based on the prevailing realities.

#### 19. CONCLUSION:

The above information forms an addendum to the published 2017 Revised Import Guidelines, Procedures and Documentation Requirements under the Destination Inspection Scheme in Nigeria. The aim is to ensure seamless implementation, enforcement and compliance with the Guidelines. Accordingly, all Stakeholders in the import trade chain are required to comply with all the provisions under this addendum.



**Olubunmi O. Siyanbola (Mrs)**

Director Home Finance  
for: Honourable Minister

