IMPORT GUIDELINES & PROCEDURES

(A.) IMPORT GUIDELINES

In line with Nigeria Custom Services in Nigeria, for any person, or

Group of persons or corporate bodies intending to import goods or

items into Nigeria, the following guidelines must be adhere to strictly as

follows:

1) FORM “M”

Shall in the first instance process form “M’ through any bank in Nigeria

irrespective of the value whether or not payment is involved.

2) VALIDITY OF FORM “M”

The form “M” shall have a valid period of six months for all imports

except plant and machinery which shall have a validity period of one

year. Request for subsequent revalidation thereafter should be directed

to the director, trade and exchange dept. Central Bank of Nigeria.

3) “VALID” & “NOT VALID” FOR FOREX

The form “M” should be clearly stated “VALID FOR FOREX OR NOT VALID

FOR FOREX as appropriate i.e depending on whether or not foreign

exchange remittance is involved.

4) “BA” & “CB” APPLICATION CODES ON FORM “M”

All form “M” for goods subject to destination inspection (Dutiable items)

shall carry the “BA” code while those exempted shall carry “CB code i.e
non – dutiable item e.g personal effects, diplomatic goods, samples e.t.c.

5) **PROFORMA INVOICE**

The form “M” and the relevant pro-forma invoice which shall have a validity period of three months 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) Make or brand name of the product where applicable

c) Model name or number, reference number where applicable

d) Description of the quality, grade, specification, capacity size, performance e.t.c

e) Quantity and packaging description.

6) **ACCOMPANY DOCUMENTS**

The under mention documents shall be submitted to bank along with the completed form “M” for vetting and acceptance by the scanning/risk management firm.

i. Pro-forma Invoice

ii. Insurance certificate

iii. Nafdac Registration / SON where applicable

**ACCEPTANCE OF FORM “M”**

7) The Form “M” shall be valid for importation only after acceptance by scanning / risk management provider, consequently the Bank are to
confirm acceptance of the form “M” before proceeding with other import processes by the importer.


STANDARD / GRADE

8) Documents in respect of each import transaction shall carry the name of the product, country of origin, specifications, date of manufacture expiration date batch or lot number, standards to which the goods have been produced e.g NIS ISO, PD, DIN e.t.c

LANGUAGE

9) All goods to be imported into Nigeria shall be labeled in English in addition to any other languages.

10) FOOD DRINKS, COSMESTICS, DRUGS, MEDICAL DEVICES CHEMICAL E.T.C

Where import items such as mentioned above are regulated for health, environmental reasons, they shall carry expiry date or the shelf life (minimum of half shelf life at the time of importation) and specify the active ingredient were applicable.

11) ELECTRICAL APPLIANCES

(Fluorescent lamps, electric bulbs, electric irons and ties e.t.c) shall carry information on life performance while cables shall carry information on the ratings
12)  **ELECTRONICS**

All electronics equipment and instruments shall carry:

a) Instructions manual

b) Safety information and / or safety signs

c) A guaranty / Warranty of at least six months

13)  **COMPUTER**

All computer hardware, software, operating and embedded system shall continue to be year 2000 compliant.

(B.)  **DOCUMENTS TO BE SUBMITTED TO BANK AFTER ACCEPTANCE**

The following documents shall be submitted to the Bank after the risk managers have approved the form ‘M’ and confirmed by the bank for further processing of Risk Assessment Report (RAR) for the purpose of import duty assessment

1. Original Bill of lading / Airway bill

2. Commercial / final Invoice

3. Packing list

4. Combined Certificate of value and origin (CCVO)

5. **CCVO**
Combined certificate of value and origin (CCVO) shall carry the following information. In addition to these on the pro-forma invoice.

a) Form M number

b) Adequate description of goods

c) Port of description (The actual port shall be specified e.g Tin-Can Apapa, Kano, Onne e.t.c

d) Shipment identification, date of shipment, country of origin, country of supply

6. **BILL OF LADING / AIRWAY BILL**

The bill of lading / Airway bill in addition to the normal information shall carry the form ‘M’ number, final Invoice number and BA code,

7. Manufacture’s certificate of production which shall state standards, where applicable, the phytosanitary certificate or chemical analysis report should be made available

8. Laboratory test certificates for chemicals, food beverages, pharmaceutical electrical appliances and other regulated products, where applicable

(C) **IMPORT PROCEDURES**

1. Each completed form ‘M’ shall be submitted to an authorized Dealer bank with the following detailed information, in addition to a. 1 (5) above:

   a) Detailed description of the goods including commercial name for each item, make, whether new, used or refurbished, and the standards adopted.
b) Quantities and / or their measurements

c) Unit Cost of goods

d) Total cost of goods

e) Freight cost

f) Mode of transportation (i.e. by Air/Sea/road)

g) Details of shipment; whether full container Load (FCL), Low container Load (LCL), Bulk, Loose. Etc.

h) Other charges reflected on the form ‘M’ (if any)

i) County of Origin

j) Country supply

k) Pro-forma Invoice with details of physical address and telephone and / or fax number of the supplier and e-mail (where available).

l) Other documents such as certificate of registration with NAFDAC, pharmaceutical Board of Nigeria, etc. and any additional document that might be prescribed by any relevant government agency.

2. All the copies of form ‘M’ shall be legible, duly marked “Valid” or “Not Valid” for foreign exchange as the case may be; otherwise the application shall be rejected.

3. Upon receipt of duly completed and signed copies of the forms ‘M’ from the importer, the bank shall:

a) Ensure that the form ‘M’ is duly completed with detailed description of goods clearly stated;

b) Ensure that the entire relevant documents that are to accompany the completed form ‘M’ are actually provided. It should be stated that
the authorized Dealer bank is expected to carry out proper know your Customer (K-Y-C) and be satisfied that all the relevant documents forwarded are genuine

c) After (a) and (b) above, the bank shall make necessary endorsements on the form ‘M’, retain the original copy and thereafter forward the remaining three copies to the relevant scanning and Risk Service Provider, who will distribute to the appropriate Customs Offices when satisfied with the submission.

**SUBMISSION OF FORM M.**

i. Duly completed and approval form ‘M’ should be submitted to the office of the respective scanning and Risk Service providing in Lagos not later than five working days after the date of approval.

ii. The Bank is requested to confirm acceptance or rejection of the form ‘M’ before proceeding on further action on the transaction.

**D) RESPONSIBILITIES OF SCANNING COMPANIES**

Upon receipt of the three copies of the form ‘M’, pro-forma invoice and other necessary pre-import documents, the scanning companies shall:

1. Carry out a preliminary review on the application, using information provided therein and accept or reject the form ‘M’ within one working day.
2. If “ACCEPTED”, the SC shall distribute copies of the form ‘M’ as follows:
   a) One to be retailed by them
   b) Copy to the Customs Area Command (CAC), port of clearance of goods
   c) Custom Headquarters

3. The importer shall then produce the foreign exchange through his bank, if it is a letter of Credit transaction and also advise the supplier to arrange for shipment of the goods.

4. If the Form ‘M’ is “REJECTED”, the affected SC shall return all the copies of the documents to the Bank for necessary rectification.

5. The bank shall forward all the import documents to the Scanning Companies for the purpose of generating Risk Assessment Report (RAR).

6. The Scanning Company shall generate Risk Assessment Report (RAR) not later than five (5) working days in the case of shipment by sea and two (2) working days in the case of shipment by Air/Land after receipt of import Document and form ‘M’ from the Bank.

7. Shall provide the shipping Companies with relevant details from the accepted Form ‘M’.

(E) RESPONSIBILITIES OF IMPORTER.
1. It shall be the duty of the importer to ensure that the supplier makes available the pro-forma invoice in accordance with the imports procedure of the country. As a result, there must be no ambiguity in the description of the goods.

2. The importer shall also ensure that all the documents to be forwarded to the Bank are genuine and verifiable.

3. All the requirements listed under the imports procedure must be complied with before documents are forwarded to the Bank.

4. The importer shall also advise the Supplier on the status of the relevant Form ‘M’ before shipment takes place.

(F) **RESPONSIBILITIES THE SUPPLIERS**

1. On consignment of goods for shipment, the overseas supplier shall:

   i. Make available three sets each, f original combined Certificate of Value and origin (CCVO); Transport document (depending on the mode of transport) and packing list to the relevant bank or to the importer.