



**CONCESSIONS  
TO PASSENGERS**  
CONCESSIONS ACCORDEES AUX VOYAGEURS



**Welcome to Nigeria**  
Bienvenue au Nigeria

**NIGERIA CUSTOMS SERVICE**  
Customs and Excise Notice No. 55

## **CONCESSION TO PASSENGERS NIGERIA CUSTOMS SERVICE (Notice No 55.....)**

### **1. GENERAL INFORMATION**

This booklet is intended to guide you on the concessions granted by the Nigeria Customs Service to passengers and tourists and to acquaint you with what is expected of you when you arrive Nigeria.

On arrival, You are not to leave the Customs Area until you and your baggage have been cleared through Customs. You will be required to declare the currency or any negotiable instrument in excess of \$10,000 or its equivalent in your possession. You may be required to produce every piece of your baggage to the officer on baggage duties. You are expected to make a true declaration of the contents of your baggage to the officer at either the Green exit or the Red exit (see the Dual Channel System at page 13). The information contained in this booklet is not exhaustive. Further information should be obtained from any officer in the Baggage Hall or from any Customs Station in Nigeria.

If you have any complaint on the duty assessed on your baggage please contact the Senior Customs official in the Baggage Hall or make use of the Suggestion Box (one is available in the baggage hall).

We wish you a happy stay in Nigeria.



## 2. PASSENGERS BAGGAGE

Subject to the Concessions in section 3 and the conditions in section 4, the following are admissible to exemption from import duty:-

- (i) Personal and household effects, the property of and accompanying a passenger, to the extent permitted by the Board and subject to any conditions imposed by it;
- (ii) Unused personal effects the property of a passenger and gifts not exceeding a value of N50,000.00 (excluding jewellery, photographic equipment, electronic and other luxury goods) and articles for which specific concessions have been granted;
- (iii) The property of and accompanying a temporary visitor to Nigeria, to the extent permitted by the Board and subject to any conditions imposed by it.
- (vi) Personal and household effects, the property of a passenger, landed at any Customs Port, Customs Airport and Customs Station within two months of the arrival of the passenger or within such further period as the Board may allow, to the extent permitted by the Board and subject to any conditions imposed by it;

and

- (v) Personal and household effects of a citizen of Nigeria who had been resident in a place outside the limits of the jurisdiction of Nigeria for not less than nine months.

Provided that for the purpose of sub-items (i) - (v) "baggage shall not be interpreted to include any vehicle or any goods intended for sale, barter or exchange"



### 3. CONCESSIONS

Passengers	Entitlement under Section 4
(a) A passenger who has been out of the country for not less than nine months	Section 4 (a) (used, 4 (c)
(b) A passenger who has been out of the country for not less than nine months	- Any new article in Section 4 (a) and 4 (b) up to the value of N50,000.00 Duty to be paid on excess
(C) A passenger who has been resident abroad for more than nine Months	Section - 4 (a), 4(b) new or used and 4 (c)
(d ) Unaccompanied baggage of above passengers.	- The sum total of accompanied and unaccompanied baggage must not exceed passenger's entitlement as above....
: (e) Temporary Visitor and Tourist.	Section - 4(a) and 4(c) and the following additional Items: i. One Radio Set; ii. One portable Musical Instrument iii. One tent and other camping equipment and iv. One fishing outfit. These goods must not be disposed of in the country, 'except after the appropriate Duties have been Paid

## 4. CONDITIONS

Personal and household effects accepted as baggage, which shall not include any goods intended for sale, barter or exchange, the following:-

### Articles

### Condition

#### (a) Personal Effects

- |  |   |   |
|--|---|---|
| (i) Clothing, New or used  | } | Provided the Quantity is reasonable.  |
| (ii) Children's bicycle, tricycles and perambulators   |   |   |
| (iii) Carry-cots and Push Chairs   | } | One type for each child   |
| (iv) Toys  |   |   |
| (v) Camera-Cine or still Video Camera.   | } | One for each passenger new or used.   |
| (vi) Binoculars Portable PC. portable type-writers, watches  |   |   |
| (vii) Records, Compacts Disc Recording Tapes, Processed Films Negative and Slides                  | } | Provided the quantity or value is reasonable.   |
| (viii) Jewellery (Must be declared in writing to avoid difficulties at the time of re-exportation) |   |   |
| (ix) Tools and Instrument  | } | Provided they are appropriate to the passenger's occupation and it is only one set of tools and Instrument. |
|  |   |   |

#### (b) Household Effects

- |   |   |                     |
|---|---|---------------------|
| (i) Linen (Table Linen, Bed Sheets Towels etc.              | ) | Reasonable Quantity |
|   | ) |                     |
| (ii) Crockery, Glassware and Cutlery                        | ) |                     |
| (iii) Soft Furnishing (Curtains, carpet Cushion Covers etc. | ) |                     |
|   | ) |                     |

(Iv) **Household Effects:**  
furniture, Household  
appliances (Vacuum  
Cleaner, Floor  
Polisher, Refrigerator  
Electric iron, washing  
Machine, Cooker, Hair  
and cloth dryer etc.

(v) Kitchen and Cooking  
Utensils and Appara-  
tus (Mixing)  
Machine, Cooker, micro  
waves etc.

(vi) Musical Instrument

(vii) Projectors - Cine or Still

(viii) Radio Set

(ix) Record Player

(x) Tape Recorder

(xi) Sewing Machine

(xii) Television Receiver

(xiii) Video Machine

(Xiv) Piano or Organ

A set of furniture and  
furnishing and  
a unit of an appliance for  
each passenger or  
household.

**(C) Consumable Goods**

i) spirits - One 1litre bottle

ii) Wine - One 1litre bottle

iii) Tobacco of all  
Kinds - 200 grammes total  
(200 cigarettes  
=200 grammes)

iV) Perfume - 284 cu. Cm

V) Zam-Zam Water) Applicable to  
pilgrims only

Vi) Dates )





## 5. RE-IMPORTED GOODS

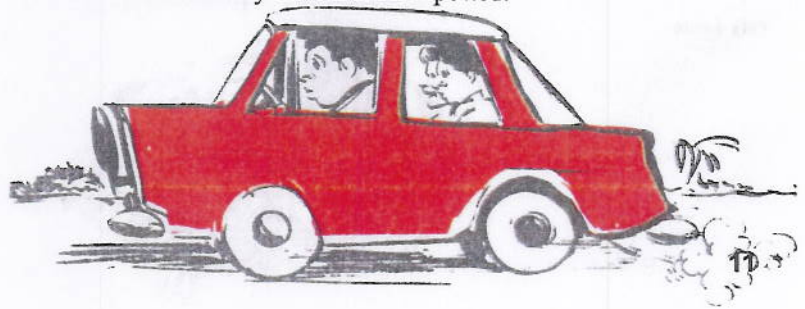
Articles which have previously been in Nigeria and which have undergone no alterations, repairs, or any other process abroad are admitted free of duty provided that a Certificate of Re-importation - Book C.206, or reasonable evidence of purchase in Nigeria is produced. Customs duty, calculated on the value added, is charged on goods which have undergone further processing, repairs or alterations abroad.

## 6 TOURISTS AND TEMPORARY VISITORS

- (a) Tourists or temporary visitors may bring with them into Nigeria, without payment of Customs duty their personal effects (see section 3 (e) above.)

(b) **Motor Vehicles:**

As temporary visitors you may bring your own private motor vehicle into Nigeria for a period not exceeding six months from the date of importation, provided that it is covered by a valid carnet or triptyque: an international touring document issued by a touring organisation. If your vehicle is not covered by such document, you will be required to provide financial cover for the Customs duty involved. Such cover will be a bond (the surety to which should be a Bank or an Insurance Company established in Nigeria) or a cash deposit equal to the duty involved. The Bond will be invalidated or the deposit refunded immediately the car is re-exported.



## 7 THE DUAL CHANNEL SYSTEM

The dual channel system of passenger clearance is operated at all International Airports. By choosing a specifically designated exit, the traveller declares either that he is carrying dutiable and/or restricted articles, or that he does not carry any of such articles.

2. There are two designated exits and a passenger goes moins de 9 mois hors du pays through one of the exits with all his baggage loaded on a trolley:-

(A) **GREEN EXIT**

A passenger who is satisfied that he does not carry with him dutiable or restricted goods is to pass through the green exit indicated by a green regular octagon with the words "NOTHING TO DECLARE" in English or "RIEN A DECLARER in French.

(b) **RED EXIT**

A passenger who carries with him dutiable goods beyond the value of baggage concessions granted and/or restricted goods is to pass through the red channel indicated by a red square with the words "GOODS TO DECLARE" in English or MERCHANDISES A DECLARER in French and to declare such goods to the Customs officer by the Examination bench.

3. By choosing a channel, a passenger is, by implication, declaring the contents of his accompanied baggage as required by section 72(1) of the Nigeria Customs and Excise Management Act, Cap C. 45 of 2004, Laws of the Federation of Nigeria.

4. The mere choice of a channel does not grant the passenger unquestionable privilege through the Customs. Customs officers on duty at the end of the green exit are free to pick their suspects or stop from time to time any passenger for routine examination.



5. Passengers are warned that if, on such examination, they are found to carry offending articles, they will be liable to fine, six times the value of the offending goods in respect of dutiable goods or N10,000 whichever is greater as prescribed by law. In addition, the offending goods may be forfeited to the Nigeria Customs Service.
6. All goods liable to absolute prohibition will be forfeited and the offender prosecuted.
7. Passengers who are in doubt as to which exit they should pass through, should go through the Red Channel.
8. Only baggage cleared through the Red channel will be checked by Customs under the new system.
9. Trade goods will not be cleared in the Baggage Hall but will be transferred to the Cargo Shed for clearance as Cargo. Left luggage will be similarly treated as unaccompanied baggage unless claimed within six hours.

## **8. WARNING**

Passengers are warned that false declaration is an offence under Section 161 of the Customs and Excise Management Act, Cap C.45 of 2004, Laws of the Federation of Nigeria and carries heavy penalties, including forfeiture of the offending goods.

## **9. FURTHER INFORMATION**

If you require further information, please contact:-

S.R & P Department,  
Nigeria Customs Service,  
Wuse, Zone 3,  
Abuja.

Website  
[www.customs.gov.ng](http://www.customs.gov.ng)