



## Guidelines for Household Goods (HHG) Importation Nigeria 2026

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This document outlines the official regulations and procedures for importing personal effects into Nigeria. Please review these guidelines carefully to ensure a smooth customs clearance process.

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### 1. Eligibility & Timing

To qualify for duty-free importation of used household goods, you must meet specific criteria defined by Nigerian Customs.

- **Nigerian Citizens:** Must have resided outside Nigeria for a continuous period of at least 9 months. Customs typically interprets this as having no entry stamps in their passport into Nigeria during that timeframe.
- **Foreign Nationals:** Must possess a valid work visa or residence permit with a duration exceeding 6 months.
- **The 3-Month Rule:** All personal effects must arrive in Nigeria within 3 months of your arrival date, as shown by the entry stamp in your passport. While exemptions are technically possible, they are difficult to obtain; adhering to the 3-month window is strongly recommended.

### 2. Item Categories & Restrictions

Understanding how items are classified is critical to avoiding seizures or unexpected costs.

- **Used Household Goods:** All previously used items are permitted.
- **New Items:** Defined as any item in its original packaging (e.g., unopened IKEA boxes), disassembled items, or any items that appears unused. New items are subject to import duties and can cause significant clearing delays.
- **Prohibited Items:** Bringing prohibited items can result in the seizure of your entire container. For the most current prohibition list, visit the [Nigerian Customs Prohibition List](#), or consult MEBS directly as the website may not be updated frequently.
- **Commercial Quantities:** Items in commercial quantities are liable for customs duties. Regulations on what constitutes commercial quantities are subjective and left to the customs inspector's judgment. As a general rule, do not exceed one carton of any single item.
- **Food:** Food is generally allowed to be imported, provided it is not in commercial quantities or on the list of prohibited items.

### 3. Motor Vehicle Regulations

Specific rules apply to the importation of vehicles:

- **Age Limit:** Vehicles must be less than 10 years old.
- **Duties:** Tax is typically 35% of the assessed value plus 7.5% VAT.
- **Valuation:** Nigerian Customs determines the "assessed value" based on their internal market estimates, regardless of the actual purchase price.

### 4. Required Documentation

MEBS requires the following documents to process your clearance:

- **Original International Passport:** This must remain in MEBS's possession for the duration of the clearing process to process duty exemptions.
- **Permits:** For foreigners, a valid work visa or residence permit is mandatory.
- **Employer Letters:** In certain cases, official letters on company letterhead are required; MEBS will provide templates for these.





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### 5. Logistics, Costs, and Timelines

The estimated timelines for customs clearance are as per below:

Service Type	Estimated Clearing Time
Air Cargo	3–5 working days
Ocean Containers	10–15 working days

- **Container Deposits:** Shipping lines require a security deposit to ensure the return of empty containers (approx. ₦100,000 for 20' and ₦200,000 for 40'). This is refunded directly to the person named on the Bill of Lading, usually within 45 days.
- **Offloading Fees:** MEBS covers official receipted payments for estate or government access. If unregulated persons demand "unreceipted" charges during delivery, the client must be involved in the resolution.
- **Damages:** Claims must be noted on the delivery documents at the time of offloading. MEBS is only liable for damages caused by their direct actions or inactions.

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### Acknowledgment

I.....certify that I have read and understood these guidelines

Date .....

Signature .....



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