

## Nigeria Import Regulation

### Importing Customs Regulations In Nigeria

1. Vehicles must be for owner's continued use and not for resale or other disposal
2. Vehicles eight years old or older are prohibited
3. Vehicles have to be Left Hand Drive.
4. Duty applicable

### Custom Duty

#### Custom Duty For Imported Vehicle

1.	Cars	30%
2.	Bus	15%
3.	Trucks	30%
4.	CKD	5%

### Documents required For Import a Vehicle in Nigeria

- a. Proof of ownership
- b. Original logbook or Registration Certificate
- c. Insurance papers
- d. Original passport
- e. Invoice of purchase
- f. Certificate of Road Worthiness (if used vehicle)
- g. Make, model and serial number of auto

### Taxes On vehicle

- a. CISS (Comprehensive Import Supervision Scheme) : 1%
- b. NAC (National Automotive Council) : 2%
- c. VAT : 5%
- d. ETLS (Ecowas Trade Liberalization Scheme) : 0.5%
- e. Sub Charge on Duty Payable