

Export checklist: Nigeria

Seaway Project Cargo · prepared October 18, 2026

1,292

U.S. machines shipped here in 2025

13-27 days

Fastest published transit

\$12,875

Duty and VAT, \$100,000 excavator

Regular

RoRo from the East and Gulf Coast

SHIPPING METHODS

- Container: Booked on request. Container ports: Apapa Port (Lagos), Tin Can Island Port (Lagos), Port Harcourt. No schedule we track lists a direct call, so the carrier and any transshipment are confirmed at booking.
- Flat rack: Booked on request. For machines too wide or tall for a closed box, on container lines that accept out-of-gauge cargo. Discharge at Apapa Port (Lagos), Tin Can Island Port (Lagos), Port Harcourt, subject to the terminal taking flat racks.
- RoRo: Regular from the East and Gulf Coast, none from the West Coast. Published services: Grimaldi North America – West Africa; Sallam Lines USA to West Africa. RoRo ports: Apapa Port (Lagos), Tin Can Island Port (Lagos).
- Breakbulk: Liner breakbulk or charter. For cargo too large or heavy for a flat rack, loaded by ship or shore crane. Breakbulk and heavy-lift ports: Apapa Port (Lagos), Tin Can Island Port (Lagos), Onne Port, Port Harcourt.

DUTY AND TAX

- Import duty: 5% of \$100,000 CIF is \$5,000 (HS 8429.52, 2023 tariff).
- VAT: 7.5% of the duty-inclusive \$105,000 is \$7,875 (Nigeria Customs Service (NCS), checked June 2026)
- Total duty and tax: \$12,875, or 13% of CIF.
- Excavators 5% · Wheel loaders 5% · Crawler dozers 5% · Motor graders 5% · Backhoes and other excavating machines 5% · Crawler and rough-terrain cranes 5%

U.S. EXPORT STEPS

- File the EEI in AES before loading (every vehicle, and any Schedule B line over \$2,500) and pass the ITN to the carrier.
- Titled machines: original title and EEI to U.S. Customs at the port at least 72 hours before export.
- Wood packaging and dunnage must be ISPM 15 heat-treated and stamped.
- Check the export classification (EAR99 or an ECCN) before booking.

DOCUMENTS AT DESTINATION

Commercial Invoice · Packing List · Bill of Lading · Certificate of Origin · Form M · SONCAP Certificate · Clean Report of Findings · Equipment Specifications

USED-MACHINERY RULES

- Conformity: Standards Organisation of Nigeria (SON): used products other than automobiles are exempt from SONCAP offshore certification. Refurbished or re-engineered commercial articles must obtain a SONCAP Import Permit instead.
- Licence or permit: SON issues a SONCAP Import Permit in place of offshore certification for industrial machinery, project-specific items and non-commercial goods. It is granted after SON evaluation and verification inspection. Fee basis: 5% of FOB, minimum NGN 550,000. Valid 12 months.
- Conformity: For SONCAP-regulated goods (e.g., automobiles), an Independent Accredited Firm issues a Product Certificate to open CBN Form M and a consignment-specific SONCAP Certificate for PAAR. A missing SC incurs a 20%-of-CIF default.
- Age limit: Nigeria's import prohibition list bans used motor vehicles more than 15 years from year of manufacture (relevant to HS 87 trucks). Used compressors and used fridges/freezers are also banned.
- Inspection: Nigeria uses destination inspection, not pre-shipment inspection: Nigeria Customs Service inspects all goods on arrival. Documents are filed through the Single Window and the Pre-Arrival Assessment Report (PAAR) system.
- Documents: SON sequence: TIN registration on trade.gov.ng, PC or Import Permit, CBN Form M, SC, NCS PAAR, SGD processing, then SON port clearance. PAAR needs Form M, final invoice and bill of lading.