

## السادة أعضاء جمعية رجال الأعمال المصريين الأفارقة المحترمين

تحية طيبة وبعد،،

استكمالاً للجهود والأنشطة المعمول بها والعلاقات المتميزة التي تربط جمعية رجال الأعمال المصريين الأفارقة بشركائها الاستراتيجيين والذي تحرص فيه بعض الجهات الخارجية على التعاون مع الجمعية وأعضائها ورد إلينا من التمثيل التجاري المصري دليل المصدر والمستثمر المصري في نيجريا لعام 2025 بعد تحديثه والمتضمن كافة المعلومات عن العلاقات التجارية والاستثمارية بين مصر ونيجريا.

مرفق المنشور

وتفضلوا بقبول فائق الاحترام،

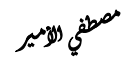
رئيس مجلس إدارة جمعية  
رجال الأعمال المصريين الأفارقة



د/ يسري الشرقاوي

جمعية رجال الأعمال المصريين الأفارقة  
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الأمين العام لجمعية  
رجال الأعمال المصريين الأفارقة



م مصطفى الامير

# دليل المصدر والمستثمر المصري للسوق النيجيري

إعداد

مكتب التمثيل التجاري

في لاجوس

يناير ٢٠٢٥

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# القسم الأول تيجيريا



## بيانات عن الدولة

**الموقع:** - تقع جمهورية نيجيريا الاتحادية على الساحل الغربى للقارة الافريقية، يحدها شرقا جمهورية الكاميرون، وغربا كل من جمهوريتى بنين، وبوركينا فاسو، وشمالا النيجر، وتشاد، وجنوبا المحيط الأطلنطى (خليج غينيا).

### أهم المدن:-

- **أبوجا:**-العاصمة السياسية.
- **لاجوس:** - العاصمة التجارية ، وأهم الموانى وأكبر المراكز التجارية في نيجيريا.
- **كانو:** - عاصمة ولاية كانو، مركز تجمع الأغلبية المسلمة ، ومن أهم المراكز التجارية الشمالية.
- **كادونا:** - عاصمة ولاية كادونا ومن أكبر ولايات الحزام الأوسط ، وتتمتع بأهمية خاصة نظرا لتوسطها.

**أهم الموانى:-** اكبر الموانئ النيجيرية ( أبابا / تن كان ) وبها اكبر محطة حاويات بالغرب الافريقى ، وتقع بمدينة لاجوس.

**عدد السكان:-** ٢٣٧,٥ مليون نسمة حتى يناير ٢٠٢٥ .

**نظام الحكم:-** جمهوري فيدرالي.

### الديانة:-

نيجيريا دولة علمانية لاينص دستورها على دين رسمي للبلاد ، ووفقا للتقديرت يشكل الإسلام نحو ٥٠-٥٢%، والمسيحية ما بين ٤٦-٤٨% باي الديانات ١,٣%، ووالمعتقدات المحلية ٠,٦%.

**اللغة الرسمية:-** الإنجليزية.

### اللغات المحلية:-

الهاوسا - الايبو - اليوروبا ، ولكل منها لهجات قبلية مختلفة ، ويوجد نحو ٥٠٠ لغة محلية قبلية، كما يتحدث السكان في بعض القرى الشمالية اللغة العربية وإن كان تعدادهم قليل نسبيا.

**المناخ**:- إستوائى في الجنوب – قارى صحراوى في الشمال.

**مواسم الأمطار**:- إبريل - أكتوبر.

**مواسم الجفاف**:- نوفمبر - مارس.

**درجة الحرارة**:-

من ٢٩ - ٣٨ درجة مئوية في الجنوب.

من ٤٠ - ٤٥ درجة مئوية في الشمال.

ونسبة الرطوبة مرتفعة في لاجوس على مدار العام.

**التوقيت**:-

جرينتش + ١

**العملة**:-

- الناييرة وبها ١٠٠ كويو.
- الدولار الامريكى يعادل ١٦١٠ ناييرة وفقا للسعر الرسمي في يناير ٢٠٢٥ ونحو ١٦٣٠ ناييرة وفقا لسعر السوق الموازية.
- فئات العملات الورقية (١٠٠٠ / ٥٠٠ / ٢٠٠ / ١٠٠ / ٥٠ / ٢٠ / ١٠ / ٥) ناييرة.

**نظام الموازين والقياس**:-

الكيلوجرام / النظام المتري.

**أهم خطوط الطيران الدولية**:-تقوم مصر للطيران بتسيير رحلات مباشرة الى كل من لاجوس وابوجا وكانوبواقع رحلة يومية الى لاجوس و٦ رحلات اسبوعية الى ومن ابوجا بالإضافة الى ٤ رحلات الى كانو

**أهم محطات وخطوط الطيران الداخلية**:-

لاجوس - بنين - كالابار - اينوجو - جوس - كادونا - مايدوجرى - بورت هاركورت - سوكوتويولا - أبوجا - كانو ، وتعد شركات Air Peace , Arik , Medview , Dana Air من كبرى الشركات العاملة في مجال الطيران الداخلى في نيجيريا.

### المواصلات البرية:-

يوجد أكثر من ١٠٠ ألف كم من الطرق السريعة تربط بين عواصم الولايات والمدن الكبرى في نيجيريا. وفيما يتعلق بالتنقلات الداخلية في المدن ويفضل عند التنقلات الداخلية استخدام تطبيقات Uber أو Bolt علما بأنه لا يتم استخدام بطاقات الائتمان عند المحاسبة بل يتم السداد النقدي أو التجويلات البنكية عبر الهاتف. كما توجد التاكسيات المعروفة محليا بأسم Okadas ولكنها تتطلب الاتفاق على قيمة التكلفة قبل الركوب بالإضافة الى سيارات الميكروباص واتوبيسات النقل العام BRT والموتوسيكلات والتوك توك المعروف باسم Keke أو مروة.

### السكك الحديدية:-

يوجد خمس خطوط للسكك الحديدية تربط المدن النيجيرية هي ابوجا - كادونا ، لاجوس- ابادان، ابوجا - لاجوس ، لاجوس- كانو ، لاجوس - ابيوكوتا.

### مواعيد العمل الرسمية:-

خمسة أيام عمل في الأسبوع من الاثنين إلى الجمعة: من الساعة التاسعة صباحا حتى الساعة الخامسة والعطلة الأسبوعية (يومى السبت والأحد)، علما بأن يوم الجمعة يتم ارتداء الأزياء الوطنية أو الكاجوال في أماكن العمل حيث تبدأ صلاة الجمعة من الواحدة والنصف حتى الثانية والنصف ، ويتوجه أغلب الموظفين بعد ذلك الى منازلهم.

### أهم العطلات الرسمية:-

- رأس السنة الميلادية.
- ١ مايو عيد العمال.
- ١٢ يونيو يوم الديمقراطية.
- أول أكتوبر عيد الاستقلال.
- رأس السنة الهجرية وعيد الفطروعيد الأضحى.
- ٢٥ ديسمبر عيد الميلاد.
- ٢٦ ديسمبر عيد فتح الهدايا.

### النشاط السياسي لنيجيريا إقليمياً ودولياً

- تعتبر نيجيريا من أكبر الدول الافريقية من حيث عدد السكان ، وهى تلعب دورا قياديا على المستوى الاقليمى لدول غرب القارة.
- تحتفظ نيجيريا بعلاقات طيبة مع مصر والدول العربية والإسلامية ، وقد أعادت علاقاتها مع إسرائيل في بداية التسعينات.

- تعد نيجيريا عضواً في كثير من المنظمات الدولية والإقليمية بما فيها منظمة الكومنولث البريطاني - التجمع الاقتصادي لدول غرب أفريقيا - الأيكواس - منظمة الأمم المتحدة - منظمة المؤتمر الإسلامي - منظمة الدول المصدرة للبترول الأوبك - منظمة الوحدة الأفريقية - مجموعة G 15 - مجموعة D 8.

### الوضع الأمني والجرائم الاقتصادية:-

واجهت نيجيريا قضيتان أمنيتان رئيسيتان هي: الاشتباكات الطائفية / الاضطرابات المدنية والاختطاف مقابل فدية. كما تتزايد الاشتباكات المجتمعية في مناطق مثل كادونا في شمال نيجيريا. غير أن الوضع حالياً يتسم بالاستقرار الحذر ويتم التنقل داخل الولايات بأمان في عدد كبير من المناطق ، كما يفضل التنقل باستخدام الطائرات من ولاية لأخرى وبالسيارات داخل الولايات في كافة الأوقات . وفي حالة الرغبة في زيارة الأسواق يفضل التنقل بصحبة نيجيري على دراية بالسوق تجنباً للمضايقات.

### الأنشطة الاقتصادية

#### الزراعة:-

الأراضي الزراعية: ٧٨٪؛ الأراضي الصالحة للزراعة ٣٧,٣٪؛ المحاصيل الدائمة ٧,٤٪؛ المراعي الدائمة ٣٣,٣٪.

#### أهم المحاصيل:-

الكاسافا - الذرة الرفيعة - الشعير - البطاطس - الفول السوداني - زيت النخيل - المطاط - الكاكاو الخضروات والفاكهة.

#### أهم الصناعات:-

- البترول والغاز.
- البتروكيماويات.
- الحديد والصلب.
- تجميع السيارات.
- المنسوجات.
- الأدوية.
- المطاحن.
- الصناعات المعدنية.
- الأحذية والجلود.
- منتجات المطاط.
- الأثاث.

- الاسمنت .
- المنتجات الغذائية .
- الأسمدة والكيماويات .
- الطباعة .

#### التعدين :-

النفط الخام، الفحم، القصدير.

#### الديون الخارجية النيجيرية

وفقا لبيانات البنك المركزي النيجيري بلغ إجمالي الديون الخارجية لنيجيريا حتى ٣٠ سبتمبر ٢٠٢٤ نحو ٤٢,٩ بليون دولار.

#### متوسط دخل الفرد النيجيري :-

يبلغ متوسط الأجر الشهري في نيجيريا نحو ٣٤٠ الف نايرة (حوالي ٢٠٢,٨٦ دولار أمريكي) ويعادل الراتب السنوي نحو ٤,٠٨ مليون نايرة أي حوالي ٢٤٠٦,٣٤ دولار أمريكي وفقا للبيانات الصادرة في أكتوبر ٢٠٢٤.

**المؤشرات الاقتصادية الأساسية لنيجيريا:**

المؤشر الاقتصادي	التقديرات طبقا لسنة	القيمة / النسبة / البيان
تقدير الناتج المحلي الإجمالي لعام ٢٠٢٥ وفقا لتقديرات البنك المركزي النيجيري	٢٠٢٥	١٩٤,٩٦ بليون دولار
معدل نمو الناتج المحلي الإجمالي المتوقع وفقا لتقديرات البنك المركزي النيجيري	٢٠٢٥	٤,١٧ %
نصيب الفرد المتوقع من الناتج المحلي الإجمالي وفقا لتقديرات صندوق النقد الدولي	٢٠٢٥	٨٣٥,٤٩ دولار
إجمالي الاحتياطي النقدي وفقا لبيانات البنك المركزي النيجيري	٦ يناير ٢٠٢٥	٤٠,٩٢ بليون دولار
معدل البطالة المتوقع وفقا لبيانات Statista	٢٠٢٥	٤,٨٤ %
معدل التضخم	نوفمبر ٢٠٢٤	٣٤,٦ %
إجمالي الصادرات	ديسمبر ٢٠٢٣	٦٠,٦٥ بليون دولار
أهم بنود الصادرات		البتترول الخام والزيوت، الأسمدة، الزيوت النباتية والفواكه، الكاكاو ومستحضرات الكاكاو، الألومنيوم، الفواكه والمكسرات
أهم الدول المستوردة من نيجيريا		هولندا - أسبانيا - الهند - الولايات المتحدة - اندونيسيا - فرنسا - كندا - كوت ديفوار - المملكة المتحدة - إيطاليا.
إجمالي الواردات	ديسمبر ٢٠٢٣	٦٠,٥٧ بليون دولار
أهم بنود الواردات		الوقود ومنتجات البترول - السيارات - الآلات والمعدات والأجهزة - السيارات - الأجهزة الكهربائية - الحبوب - منتجات البلاستيك - السكر والحلويات - الورق
أهم الدول المصدرة إلى نيجيريا		الصين - سنغافورة - بلجيكا - الهند - الولايات المتحدة - هولندا - مالطا - كوريا الجنوبية - السعودية - روسيا الاتحادية

## التجارة الخارجية لنيجيريا مع دول العالم:

بيانات تطور التجارة خلال الفترة ٢٠١٩ - ٢٠٢٤ (الفترة يناير يونيو):

(القيمة بالمليار دولار)

معدل التغير في آخر عامين	سلطانيناير- يونيو		٢٠٢٣ ملان	٢٠٢٢ ملان	٢٠٢١ ملان	٢٠٢٠ ملان	٢٠١٩ ملان	
	٢٠٢٤ ملان	٢٠٢٣ ملان						
٩,٧٣٪	٢٩,٥٣ ملان	٢٦,٩١ ملان	٦٠,٦٥ ملان	٦٣,٣٣ ملان	٤٧,٥٧ ملان	٣٣,٣٦ ملان	٥٣,٦٢ ملان	الصادرات
٢٥,٦٪	٢٠,٠٩ ملان	٢٧,٠٣ ملان	٦٠,٧٥ ملان	٦٠,٤٨ ملان	٥٢,٤٤ ملان	٥٣,٠١ ملان	٤٧,٣٨ ملان	الواردات
٨,٠٪	٤٩,٦٢ ملان	٥٣,٩٤ ملان	١٢١,٤٠ ملان	١٢٣,٨١ ملان	١٠٠,٠١ ملان	٨٦,٣٧ ملان	١٠١,٠٠ ملان	حجم التبادل التجاري
	٩,٤٤	٠,١٢ ملان	٠,١٠ ملان	٢,٨٥ ملان	٤,٨٧ ملان	١٩,٦٥ ملان	٦,٢٤ ملان	الميزان التجاري

المصدر: Trade Map

### تطور التجارة الخارجية لنيجيريا مع دول العالم خلال عام ٢٠٢٣

- من أهم السلع التي صدرتها نيجيريا خلال النصف الأول من عام ٢٠٢٤ البترول والمنتجات البترولية، الكاكاو ومستحضرات، الكاكاو الفواكه والمكسرات، الأسمدة، الحبوب الزيتية، الألومنيوم.
- من أهم لسلع التي تستوردها نيجيريا المنتجات البترولية والمعدنية، الآلات والأجهزة والمعدات الصناعية، الأجهزة الكهربائية، السيارات وعربات القطارات، البلاستيك ومنتجات البلاستيك، الحبوب، السلع المتنوعة، الأجهزة والأدوات والمعدات والمستلزمات الطبية والجراحية، الأدوية والمنتجات الصيدلانية، المنتجات الكيماوية المتنوعة، الكيماويات العضوية.

سلطان

## النظم والقواعد الجمركية والاستيرادية في نيجيريا:-

### الجمارك:-

- تم زيادة الرسوم الجمركية على عدد من السلع بغرض حماية الصناعات المحلية.
- تم إلغاء رسوم الاستيراد على خام الحديد وخفضها على بعض مدخلات الصناعات المحلية.
- تتراوح معدلات الرسوم في نيجيريا من ٠٪ إلى ٣٥٪، في المتوسط، ويمكن استيراد بعض المنتجات بدون رسوم (مثل الكتب).
- يتم فرض ضريبة القيمة المضافة على الواردات بمعدل يتراوح ما بين ٥ - ٧,٥٪ في المتوسط على مجموع القيمة من التكلفة، والتأمين، والشحن (CIF) كما هو مدرج في الفاتورة ، والرسوم الجمركية والضرائب الأخرى إن وجدت.
- يسمح قانون الجمارك النيجيرية بفرض رسوم جمركية خاصة على أية سلعة ترد إلى السوق النيجيري بغرض الإغراق أو تكون مدعومه من حكومة أو سلطة اجنبية بشكل يؤدي إلى أضرار مادية للصناعات القائمة أو المحتملة في نيجيريا.
- يمكن في حالة الرغبة في التعرف على المزيد من المعلومات الخاصة بالرسوم الجمركية الدخول على رابط مصلحة الجمارك النيجيرية <https://customs.gov.ng> والرابط التالي:  
<https://trade.gov.ng/trade/help/tariff/search.do>

### تصاريح الاستيراد:-

- الغت الحكومة النيجيرية إجراءات التراخيص للواردات منذ عام ١٩٨٦ .
- توجد سلع خاضعة للرقابة الاستيرادية مثل العقاقير المخدرة- والنفسية - وبعض الكيماويات والسلع المتعلقة بالامن.

### العوائق التعريفية:-

- يشترط لدخول المواد الغذائية والأدوية والمستحضرات الطبية والمواد الكيماوية تسجيلها في الهيئة النيجيرية المعنية (الوكالة النيجيرية الوطنية لإدارة والرقابة على الغذاء والدواء) NAFDAC- وللتسجيل يمكن الاطلاع على الرابط التالي: <https://www.nafdac.gov.ng/our-services/product-registration/evaluation>
- تتطلب بعض السلع التسجيل أو الحصول على شهادات من جهات نيجيرية مثل هيئة المعايير النيجيرية SON والرابط الخاص بها هو <https://son.gov.ng> / أو جهاز معايير البيئة NESREA والرابط الخاص به هو <https://www.nesrea.gov.ng> / أو الحجر الزراعي النيجيري <https://naqsportal.net> / أو إدارة الثروة السمكية بوزارة الزراعة والتنمية الحضرية الفيدرالية FDF والرابط الخاص بها هو <https://fdf.fmard.gov.ng/2021/10/28/about-fisheries-department>
- سبق إلغاء الفحص قبل الشحن اعتبارا من ١٩٩٩/٤/١ عن طريق الوكيل الوحيد في الخارج (شركة ISC) ومقرها دبي وتم إعادته مرة أخرى اعتبارا من ١٩٩٩/٩/١ مع تعيين أربعة وكلاء للفحص قبل الشحن ، منها شركة (SGS) ولها مقر بالقاهرة.

### السلع المحظورة والمقيد إستيرادها للسوق النيجيري:-

توجد سلع محظور إستيرادها للسوق النيجيري لأسباب الأمن القومي أو الصحة العامة أو الأخلاق (مثل مسدسات الهواء) – الأوراق المطبوعة فوتوغرافيا لأغراض البريد الجوي – الاصداف – الصور المخلة بالاداب – اللحوم والاسماك المجمدة ما عدا السفن المرخص لها – الزيوت النباتية – الخشب المصنع – الإطارات المستعملة .... إلخ. ويتم الحظر من قبل مصلحة الجمارك النيجيرية.

### قائمة السلع المحظور استيرادها من جانب مصلحة الجمارك النيجيرية :

تقوم مصلحة الجمارك النيجيرية (NIS) Nigeria Customs Service في إطار سياسة الحكومة النيجيرية لحماية الصناعات المحلية بحظر استيراد عدد من السلع هي:

1. Live or Dead Birds including Frozen Poultry – H.S. Codes 0105.1100 – 0105.9900, 0106.3100 – 0106.3900, 0207.1100 – 0207.2600 and 0210.9900
2. Pork, Beef – H.S. Codes 0201.1000 – 0204.5000, 0206.1000 – 0206.9000, 0210.1000-2000
3. Birds Eggs – HS Code 0407.0000; **excluding hatching eggs**
4. Refined Vegetable Oils and Fats – H.S. Code 1507.1000 – 1516.2090.00 [**but excluding Linseed, Castor and Olive oils. Crude vegetable oil are however NOT banned from importation**]
5. Cane or beet sugar and chemically pure sucrose, in solid form containing added flavouring or colouring matter – H.S. Code 1701.91.1000 – 1701.99.9000 in retail packs
6. Cocoa Butter, Powder and Cakes – H.S. Codes 1802.00.0000 – 1803.20000, 1805.00.1000- 1805.00.9000, 1806.10.0000- 1806.20.0000 and 1804.00.1000-1804.00.9000
7. Spaghetti/ Noodles – HS Codes 1902.1100 – 1902.30.0000
8. Tomatoes, whole or in pieces H.S Code 2002.10.00.00 and Tomato paste or concentrate put up for retail sale – 2002.90.20.00, 2002.90.90.00
9. Fruit Juice in Retail Packs – H.S. Codes 2009.11.1000 – 2009.11.9000 – 2009.90.9000
10. Tomato Ketchup and other tomato sauces H.S Code 2103.20.00.00
11. Waters, including Mineral Waters and Aerated Waters containing added Sugar or Sweetening Matter or Flavoured, ice snow – H.S. Codes 2201.10.1000 – 2201.90.0000, other non-alcoholic beverages H.S. Code 2202.10.0000 – 2202.90.9000 [**but excluding energy or Health Drinks {Liquid Dietary Supplements! e.g. Power Horse, Red Ginseng etc}** S. Code 2202.90.1000 and Beer and Stout (Bottled, Canned or Otherwise packed) H.S. Code 2203.00.10.00 – 2203.00.90.00
12. Bagged Cement – H.S. Code 2523.2900.00.
13. Medicaments falling under Headings 3003 and 3004 as indicated below:
  - a. Paracetamol Tablets and Syrups
  - b. Cotrimoxazole Tablets Syrups
  - c. Metronidazole Tablets and Syrups
  - d. Chloroquine Tablets and Syrups
  - e. Haematinic Formulations; Ferrous Sulphate and Ferrous Gluconate Tablets, Folic Acid Tablets, Vitamine B Complex Tablet [except modified released formulations].
  - f. Multivitamin Tablets, capsules and Syrups [except special formulations].

- g. Aspirin Tablets [except modified released formulation and soluble aspirin].
- h. Magnesium trisilicate tablets and suspensions.
- i. Piperazine tablets and Syrups
- j. Lev am iso le Tablets and Syrups
- k. Ointments – Penecilin/Gentamycin
- l. Pyrantel Pamoate tablets and Syrups
- m. Intravenous Fluids [Dextrose, Normal Saline, etc.]
14. Waste Pharmaceuticals – H.S. Code 3006.9200
15. Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium (NPK 15-15-15), excluding organic fertiliser HS Code 3105.10.00.00 – 3105.90.00.00
16. Soaps and Detergents – H.S. Code 3401.11.1000 – 3402.90.0000 in retail packs.
17. Mosquito Repellant Coils-H.S. Code 3808.91.1700 (Mosquito Coils).
18. Rethreaded and used Pneumatic tyres but excluding used trucks tyres for rethreading of sized 11.00 x 20 and above 4012.2010.00.
19. Corrugated Paper and Paper Boards – H.S. Code 4808.1000, and cartons, boxes and cases made from corrugated paper and paper boards H.S. Code 4819.1000, Toilet paper. Cleaning or facial tissue – H.S. Code 4818.1000 – 4818.9000 excluding baby diapers and incotinent pads for adult use 9619.00.2200 and Exercise Books – H.S. Code 4820.20.0000.
20. Carpets and Rugs of all types falling under H.S. Code 5701.10.0000 – 5705.00.0000.
21. All types of Foot Wears, Bags and Suitcases H.S. Codes 6401.10.9000 – 6405.90.9000 and 4202.11.9000 – 4202.99.9000 [**but excluding Safety Shoes used in oil industries, Sports Shoes, canvass shoes all Completely Knocked Down (CKD) blanks and parts**]
22. Hollow Glass Bottles of a capacity exceeding 150mls (0.15 litres) of all kinds HS Code 7010.90.31.00 and 7010.90.49.00.
23. Used Compressors – H.S. Code 8414.30.9000, Used Air Conditioners – H.S. Codes 8415.10.1000 – 8415.90.9000 and Used Fridges/Freezers – H.S. Codes 8418.10.1000-8418.69.0000.
24. Used Motor Vehicles above **twelve (12) years from the year of manufacture** – HS. Codes 8703.10.0000 – 8703.90.0000
25. Ball Point Pens and parts including refills (excluding tip).

ويتضمن الرابط التالي [https://customs.gov.ng/?page\\_id=3075](https://customs.gov.ng/?page_id=3075) كافة السلع مدعمة بالبند الجمركي HS Code، وبالإضافة إلى ما سبق تحظر مصلحة الجمارك الاستيراد التام لما يلي:

1. Air Pistols
2. Airmail Photographic Printing Paper
3. All counterfeit/pirated materials or articles including Base or Counterfeit Coin of any Country
4. Beads composed of inflammable celluloid or other similar substances
5. Blank invoices
6. Coupons for Foreign Football pools or other betting arrangements
7. Cowries
8. Exhausted tea or tea mixed with other substances
9. Implements appertaining to the reloading of cartridges
10. Indecent or obscene prints, painting, books, cards, engraving or any indecent or obscene articles

11. Manilas
12. Matches made with white phosphorous
13. Materials of any description with a design which, considering the purpose for which any such material is intended to be used, is likely in - the opinion of the president to create a breach of the peace or to offend the religious views of any class of persons in Nigeria
14. Meat, Vegetables or other provisions declared by a health officer to be unfit for human consumption
15. Piece goods and all other textiles including wearing apparel, hardware of all kinds' crockery and china or earthenware goods bearing inscriptions (whether in Roman or Arabic characters) from the Koran or from the traditions and commentaries on the Koran
16. Pistols disguised in any form
17. Second-hand clothing
18. Silver or metal alloy coins not being legal tender in Nigeria
19. Nuclear Industrial waste and other Toxic waste
20. Some spirits
21. Weapons and ammunition of any description which in the opinion of the Comptroller-General are designed for the discharge of any noxious liquid, gas or other similar substance

**قائمة السلع المحظور تصديرها من جانب مصلحة الجمارك النيجيرية :**

- Maize
- Timber (rough or sawn)
- Raw hides and skin (including Wet Blue and all unfinished leather) H.S. Codes 4101.2000.00 – 4108.9200.00
- Scrap Metals
- Unprocessed rubber latex and rubber lumps
- Artifacts and Antiquities
- Wildlife animals are classified as endangered species and their products e.g. Crocodile; Elephant, Lizard, Eagle, Monkey, Zebra, Lion, etc.
- All goods imported.

ويقصد بجميع السلع المستوردة، أي سلعة يتم استيرادها من أي دولة غير مسموح بتصديرها مرة لدولة أخرى.

## أهم النظم واللوائح المعمول بها للإستيراد والتصدير فى نيجيريا

### Guide to Business in Nigeria

#### Import and Export

The importation of goods is regulated by Custom, Excise Tariff etc (Consolidation) Act No 4 of 1995 (which was enacted as *Custom, Excise Tariff etc (Consolidation) Decree No 4 of 1995*)

The Tariff which is a schedule to the Act is a massive document. Printed on A4 size paper, it is just over one inch in thickness. The Tariff specified rates of import duty payable on importation of goods into Nigeria.

The majority of businesses will be concerned only with what cannot be imported into Nigeria and these are as specified in the [Revised Import Prohibition List \(Trade\) and other Fiscal Policy Measures](#)

## أهم المواصفات القياسية للسلع والبضائع المصدرة لنيجيريا

### Standards for goods to be exported to Nigeria

Goods to be exported to Nigeria must meet the standards or rules made by Standards Organisation of Nigeria (SON)

The SON also administers the Standards Organisation of Nigeria Conformity Assessment Programme (SONCAP) Certificate in respect of importation of Regulated Products

The Central Bank of Nigeria issued a circular (REF; TED/AD/100/2005 dated 29th August 2005) and in that circular, the CBN made it mandatory that with effect from 1st December 2005,

1. Importers of good must have a Product Certificate for the purpose of processing of Form M if they intend to import Regulated Products.
2. SONCAP Certificate for clearance of goods at Nigeria Points of Entry in respect of importation of Regulated Products

## أهم بنود السلع والمنتجات الواجب تسجيلها قبل تصديرها إلى نيجيريا

The following are Regulated Products

1. All electrical and electronic products that could be used by members of the public whether in their homes or otherwise e.g in residential, office, retail, leisure etc environments. Examples include, but are not limited to, household appliances, IT products, communication products, lighting products, audio-visual products.
2. Motor vehicle tyres
3. Automotive glass
4. Vehicle spare parts
5. Motor vehicle batteries
6. Gas Appliances
7. Toys
8. Certain galvanised steel products
9. Food and Food Products
10. Chemicals

The SON expects Banks to bring the requirements of SONCAP to the attention of all importers who approach the Banks for the purpose of importation of goods. For additional information about SON, do visit [www.sononline-ng.org](http://www.sononline-ng.org)

### **Overview Of NAFDAC Product Registration Process**

The National Agency for Food and Drug Administration and Control (NAFDAC) is the agency responsible for regulating and granting permits for the exportation, importation, manufacture, and the registration of products such as drugs, chemicals, consumable goods, cosmetics, biological, and medical services which are produced in or outside Nigeria.

Any company involved in the production, manufacturing, and distribution of food, imported foods, drugs, the export of semi-processed food and cosmetics must incorporate a company with the Corporate Affairs Commission (CAC) before registering its company product with NAFDAC.

The registration process for the grant of NAFDAC permit comes in two stages, these stages are;

- Application for NAFDAC permit to bring in samples for products manufactured outside Nigeria. For this kind of application, NAFDAC grants special written authorization to importers to bring in samples of the products into Nigeria.
- Application for registration of products locally manufactured or imported.

The registration of locally made products is slightly different from the registration process for imported goods. Where a company produces different products it will be required to register each of them separately to obtain the NAFDAC registration numbers for each of the products.

### **Requirements for Registering Products with NAFDAC**

Consequently, the documents required to be submitted for registration will depend on whether the product falls into the food or the drug category. Irrespective of the product to be registered, NAFDAC would only issue a registration number and certificate after the product has passed the quality and standard test carried out by the agency.

The general requirements for the NAFDAC's registration of products include the followings:

- A formal written application for product registration directed to the Director (Registration and Regulatory Affairs) stating the name of the manufacturer, brand name, and product.
- Fill the prescribed NAFDAC Application Form D-REG/001.
- Evidence of payment of prescribed fees.
- Certificate of Incorporation of the company
- The certificate of inspection or recognition issued by NAFDAC
- Original copy of Power of Attorney from the product manufacturer (if imported)
- Trademark registered in Nigeria for brand name
- A signed and endorsed certificate of Pharmaceutical Product (applicable to drugs only).
- Letter of invitation from the manufacturer to inspect the factory abroad, full names, and site of a plant (where applicable).
- Pack of product samples for quality analysis and inspection.
- Notarized Declaration of a duly executed power of attorney from the product manufacturer, which is required to be type-filled and notarized by a Notary Public here in Nigeria.
- Certificate of Free Sale obtained and issued from relevant health and regulatory body in the manufacturer's country indicating the name of the Manufacturer and products to be registered. It is also to be authenticated by the Nigerian Embassy in the country of origin. In countries where no Nigerian Embassy or High Commission exists, any other Embassy

or High Commission of any Commonwealth or West African country can authenticate the document.

- Comprehensive Certificate of Analysis: The Certificate of analysis must be presented on a letter headed paper of the quality control laboratory where the sample was tested or evaluated and it should contain the following information;
- The brand name of the product
- The batch number of the product
- The manufacturing and expiry dates
- The name, designation, and signature of the analyst
- Application letter for Import Permit by the applicant (i.e. locally registered company).
- Evidence of warehouse acquisition (where applicable)
- Coloured Artwork or Label of the product and leaflet insert of the product.
- Evidence of GMP inspection.
- Manufacturer Information: Name of the Company, full location address of the factory, email address, and current phone no. & fax no, the name of contact person overseas, telephone no, email address. Name of airport closest to the location and guide map illustrating the shortest land/air route to the factory overseas
- Local Agent Information: Name of the locally registered company that will take immigration responsibility; full location address and functional telephone number & email address.

It is also important to note that some goods can be registered with NAFDAC without obtaining the NAFDAC Registration Number. For NAFDAC registration of foreign goods without the acquisition of the NAFDAC registration number, an import permit must be obtained. The following are required for the process of NAFDAC Import Permit;

- Application for an import permit with the payment of prescribed fees.
- A warehouse must be present for NAFDAC inspection.
- The technical officer needed especially in the Science field, with the passport photograph of the Technical Officer.
- Certificate of Incorporation of the local company with the Corporate Affairs Commission.
- Certificate of Analysis of the products.
- Local Purchase Order.
- Material Safety Data Sheet.

### **Cost for Registering Products with NAFDAC**

The costs for NAFDAC product registration are usually dependant on specific products to be registered. There are various prices for categories of products. Some of the specific costs an applicant is required to pay to include the cost for product registration itself, import permit and inspection where applicable. Among all these costs, the cost of the foreign inspection, which currently costs at about **\$10,500** is the most exorbitant, however, such cost may be waived if the foreign manufacturing company has an existing GMP Certification.

In conclusion, NAFDAC issues a unique registration number or certificate of registration after a product has passed the quality and standard test carried out by the agency and subsequently registered. After a successful product registration, the importer can start to import the products in large quantities into Nigeria. Every imported product must be properly labeled to avoid

unnecessary delays in the course of importation. After a successful product registration, it will be valid for a term of five years, which is subject to renewal.

### **How To Register NAFDAC Regulated Product**

The following are required from Applicants

1. Submit your application form with all relevant documents for registration and application letter in accordance with the issued guidelines (see relevant guidelines).
2. Provide NAFDAC with the relevant information and description of the facility for inspection where it relates to registration and importation of NAFDAC regulated products.
3. Provide samples of the products to be registered when notified by NAFDAC for laboratory analysis.
4. Ensure all payments are made as at when due (See relevant guidelines and tariffs and fees).
5. Ensure all documents are complete and with the appropriate description to prevent unnecessary delays.

### **Timelines**

1. Registration of food product not more than 90 days from acceptance of application.
2. Registration of drug product not more than 120 days from acceptance of application.
3. Variation of product registration takes not more than 60 days

### **Compliance Directive**

A client is mandated to comply with Compliance Directive (CD) within 7 days of issuance.

**Note:** failure to comply with any CD issued by NAFDAC may be a basis for cancellation of the application and all delays of the client will not be counted within the 90 days for registration.

### **Complaints:**

All Complaints or conflicts should be forwarded to the reforms unit of NAFDAC through the following address; [nafdac@nafdac.gov.ng](mailto:nafdac@nafdac.gov.ng), [complaints@nafdac.gov.ng](mailto:complaints@nafdac.gov.ng), or the nearest nafdac state offices.

### **Summary of Registration processes with timelines**

- A. Submission of Application – 0 days
- B. Document Verification – 10 days for food and drug
- C. Facility Inspection/Sampling – 20 days for Food, 40 days for Drug
- D. Laboratory Analysis – 30 days for Food, 40 days for Drug
- E. Final Vetting – 10 days for food and drug
- F. Approval Meeting/Issuance of NAFDAC registration Number (Certificate of registration) – 20 days for food and drug.

### **Total number of days: 90 days for Food, 120 days for Drugs**

NAFDAC Corporate Headquarters,  
Plot 2032, Olusegun, Obasanjo Way,  
Zone 7, Wuse, Abuja, Nigeria

### **Lagos Operation Office:**

Plot 1, Industrial Estate, Lagos- Oshodi Apapa Express Way, Isolo, Lagos, Nigeria.

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

**For Enquiries:**

Call: +234(0)-1-4609750

Email: [nafdac@nafdac.gov.ng](mailto:nafdac@nafdac.gov.ng)

**For Complaints:**

Call: +234(0)909-763-0506

+234(0)909-763-0507

Email: [reforms@nafdac.gov.ng](mailto:reforms@nafdac.gov.ng)

**أهم المعارض التجارية الدولية المقامة في نيجيريا**

**THE MAIN NIGERIAN INTERNATIONAL TRADE**

1. **Name:** Kaduna International Trade Fair  
**Venue:** Kaduna International Trade & Investment Centre, Kaduna  
**Organizer:** Kaduna Chamber of Commerce & Industry KM 4 Kaduna-Zaria Road, Rigachikun Kaduna State.  
**Tel:** +234-8033001361, 8033708144  
**E-mail:** [kadccima@gmail.com](mailto:kadccima@gmail.com) , [mail@kadccima.org.ng](mailto:mail@kadccima.org.ng)  
**Website:** [www.kadccima.org.ng](http://www.kadccima.org.ng)  
**Nature:** International/General
2. **Name:** Enugu International Trade Fair  
**Venue:** Permanent Site, International Trade Fair Complex, Enugu Golf Course, G.R.A., Enugu  
**Organizer:** Enugu Chamber of Commerce & Industry Old International Trade Fair Complex  
P.O. Box 734, Enugu, Enugu State  
**Tel:** +234-8033489198, 8033486551  
**E-mail:** [enuguchamber@yahoo.com](mailto:enuguchamber@yahoo.com) , [emyokereke@yahoo.com](mailto:emyokereke@yahoo.com)  
**Website:** [www.enuguchamber.org](http://www.enuguchamber.org)  
**Nature:** International/General
3. **Name:** Abuja International Trade Fair  
**Venue:** J.T. Useni International Trade Fair Complex, Airport Road, Abuja  
**Organizer:** Abuja Chamber of Commerce & Industry. J.T. Useni International Trade Fair Complex  
Km 8, Airport Road, P.M.B 86, Garki, Abuja  
**Tel:** +234-8032902110, 8037046138, 8099349421  
**E-mail:** [secretariat@accinigeria.com](mailto:secretariat@accinigeria.com)  
**Website:** [www.abujachamberofcommerce.org](http://www.abujachamberofcommerce.org)  
**Nature:** International/General
4. **Name:** Lagos International Trade Fair  
**Venue:** Tafawa Balewa Square (TBS), Lagos Island, Lagos  
**Organizer:** Lagos Chamber of Commerce & Industry. 1, Idowu Taylor Street,

**Victoria Island**

**P.O.Box 109, Lagos, Lagos State**

**Tel:** +234-01- 7732305, 7746617, +234-8034954091, +234-7061151439  
**E-mail:** [lift@lagoschamber.com](mailto:lift@lagoschamber.com) , [info@lagoschamber.com](mailto:info@lagoschamber.com)  
[lcci@lagoschamber.com](mailto:lcci@lagoschamber.com)  
**Website:** [www.lagoschamber.com](http://www.lagoschamber.com)  
**Nature:** International/General

5. **Name:** Kano International Trade Fair  
**Venue:** Trade Fair Complex, Zoo Road, Kano  
**Organizer:** Kano Chamber of Commerce & Industry. Trade Fair Complex, Zoo Road P O Box 10, Kano, Kano State.  
**Tel.** +234-8036617333, 8033138588  
**E-mail:** [kaccima@hotmail.com](mailto:kaccima@hotmail.com)  
**Website:** [www.kaccima.org](http://www.kaccima.org)  
**Nature:** International/General

**أهم المعارض المتخصصة**

1. Plastprintpack Nigeria  
Website: [www.ppp-nigeria.com](http://www.ppp-nigeria.com)
2. Agrofood Nigeria  
Website: [www.agrofood-nigeria.com](http://www.agrofood-nigeria.com)
3. Nigeria Build Expo – Lagos  
Website: [www.nigeraiuildexpo.net](http://www.nigeraiuildexpo.net)
4. Nigeria DÉCOR Expo  
Website: [www.neventum.com](http://www.neventum.com)
5. WAVE Expo – Lagos  
Website: [www.westafricawaterexpo.net](http://www.westafricawaterexpo.net)
6. HVAC Expo – Lagos  
Website: [www.westafricahvacexpo.com](http://www.westafricahvacexpo.com)
7. AGRIKEXPO& ALL FARMERS  
Website: [www.agrikexpo.com](http://www.agrikexpo.com)
8. Food and Beverage West Africa  
Web Site [www.fab-westafrica.com](http://www.fab-westafrica.com)
9. Beauty West Africa  
Website: [www.beautywestafrica.com](http://www.beautywestafrica.com)
10. Big5 Nigeria Construct  
Website: [www.big5constructnigeria.com](http://www.big5constructnigeria.com)
11. Nigeria Energy  
Website: <https://www.nigeria-energy.com>
12. Power and Water Nigeria  
Website: <https://pnwnigeria.com/>
13. OTL Africa – Oil Trading & Logistics Africa  
Website: <https://otlafrica.com/>
14. Propack West Africa

Website: <https://www.propakwestafrica.com/>

15. Medlab West Africa

Website: <https://www.medlab-westafrica.com/en/home.html>

16. Medic West Africa

Website: <https://www.medicwestafrica.com/en/home.html>

## غرف التجارة والصناعة في نيجيريا

### LIST OF ALL CHAMBERS OF COMMERCE IN NIGERIA AND CONTACTS OF THEIR PRESIDENTS AND DIRECTORS

#### **9th Mile Chamber Of Commerce & Industry**

Umuezeani Civic Centre, 9th  
Mile Corner, Ngwo, Enugu,  
Enugu State  
Email: lckproject@gmail.com, iz  
utexsurv@yahoo.com,  
PRESIDENT: Ugwu Leonard  
Chukwuemeka Kennedy  
(08038643633) EXECUTIVE  
SECRETARY: Izuchukwu  
Mbachukwu (08052345563)

#### **Aba Chamber of Commerce & Industry**

3, Umuimo Road  
Off 142, Aba/Owerri Road,  
Umuimo, Aba  
P.O. Box 1569, Aba, Abia State  
E-  
mail: secretariate@accimang.org,  
accima247@gmail.com, trampet  
media@yahoo.com,  
PRESIDENT: Chief Jerry O.  
Kalu (08033166250)  
DIRECTOR: Mr. Johnson Chidi  
Franklin (08038743971)

#### **Abeokuta Chamber Of Commerce & Industry**

**Commerce House, Beside  
Govt. House Oke - Igbein, Ibara**  
P.O. Box 937, Sapon Abeokuta,  
Ogun State  
EMAIL: abeocima@yahoo.co  
m,  
PRESIDENT: Sir. Jare Oyesola,  
KJW, FCTAN  
EXECUTIVE SECRETARY:  
R.O. Maku – 08035634081,  
08038000203

#### **Abuja Chamber of Commerce & Industry**

Abuja International Trade Fair  
Complex,  
Km 8, Airport Road  
P.M.B. 86, Garki, Abuja  
Tel. 09-2908969, 09152154852

E-  
mail: secretariat@accinigeria. pr  
esident@accinigeria.com, victor  
ia@accinigeria.com  
Website : www.accinigeria.com  
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#### **Adamawa Chamber of Commerce & Industry**

Bank Building (1st Floor),  
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com  
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#### **Akoko Chamber of Commerce & Industry**

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Olumide Araoyinbo  
(08035239997)  
Acting Director General  
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#### **Akure Chamber of Commerce & Industry**

Behind NNPC Mega Station &  
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PRESIDENT: Engr. E.O  
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#### **Asaba Chamber of Commerce & Industry**

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#### **Badagry Chamber of Commerce & Industry**

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#### **Bauchi Chamber of Commerce & Industry**

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 PRESIDENT: Pharm. (Mrs.)  
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**Bonny Chamber of Commerce & Industry**

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 Kenneth Asim-Ittah  
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**Elemo Chamber of Commerce  
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PRESIDENT: Mr. Fatai  
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Safiyanu (08033112077)  
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Adamu Salihu (08036128460)

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Nkwerre, Imo State.  
PRESIDENT: Chief (Mrs.) D.C.  
Anyiam Osigwe (08038881212)  
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**Ogoni Chamber Of Commerce & Industry**

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General:Chief Fere Theophilus  
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**Ondo Chamber of Commerce, Industry, Mines and Agriculture**

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Uwanukwa Obieri, FCA  
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**Osogbo Chamber of Commerce & Industry**

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 EXECUTIVE SECRETARY: Mr. Osagie Egbon (08059950142)

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 PRESIDENT: Mr. Everest Okpara (07080180448)  
 DG: Emejuru Grace (07036333860)

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 PRESIDENT: Elder Bulus Dareng (08033043598)  
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**Port-Harcourt Chamber of Commerce & Industry**

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 PRESIDENT: Eze Sir. Mike Elechi. NPoM, FINM (08033084999) DIRECTOR-GENERAL: Mr. Erasmus Chukunda (08036671873)

**Remo Chamber of Commerce & Industry**

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 PRESIDENT: Apostle K.S Afuwape  
 EXECUTIVE SEC: Prince Abiodun Ogunlesi (08027754839, 08179548639)

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 EXECUTIVE SECRETARY: Moshood Adebimpe Adebisi (08062993053)

**Sapele Chamber of Commerce & Industry**

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**Taraba Chamber of Commerce & Industry**

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**Umuahia Chamber of Commerce & Industry**

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**Warri Chamber of Commerce & Industry**

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### نيجيريا

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**DIRECTOR-GENERAL:** Bunmi Afolabi

#### **Nigerian-South African Chamber of Commerce**

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**Website:** www.nsacc.org.ng  
**CHAIRMAN:** Mr. Foluso Phillip  
**EXECUTIVE SECRETARY:** Iyke Ejimofor (08033205614)

## **إتخادات الأعمال في نيجيريا**

### **BUSINESS ASSOCIATION IN NIGERIA**

#### **Association of Consulting Engineers, Nigeria**

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Off Obafemi Awolowo Way,  
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Rafindadi MANAGING  
DIRECTOR: Mr. Sunday  
Kalejaiye (08034637693)

#### **Cocoa Processors Association of Nigeria**

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Road Ketu, Lagos. 2nd Floor,  
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#### **Fashion Designers Association of Nigeria**

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Approved Freight Forwarders**  
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#### **Nigeria Water & Sanitation Association**

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## الاستثمار في نيجيريا

نيجيريا هي أكبر الاقتصاديات في الدول الأفريقية وموطن أحد أكبر احتياطات النفط المؤكدة في القارة. وقد طورت البلاد مناخًا تجاريًا صديقًا للاستثمار. وعلى الرغم من انكماش الاقتصاد بنسبة ٩,١٪ في عام ٢٠٢٠ بسبب كورونا، إلا أن هناك شعورًا بأن التعافي يلوح في الأفق. حيث وضعت الحكومة خطط التحفيز وحزم الدعم المالي لتسهيل الانتعاش الاقتصادي. وفي الوقت نفسه، تجري المفاوضات حول منصات الدفع والتجارة الرقمية مثل بروتوكول التجارة الإلكترونية لمنطقة التجارة الحرة الأفريقية، بهدف تعزيز التجارة الإقليمية. بشكل عام. كما يأتي تسهيل النمو المستدام والشامل على رأس جدول أعمال الحكومة.

### حوافز ومزايا الإستثمار فى نيجيريا (مصنفة قطاعياً)

The Nigerian Government has put in place a number of investment incentives for the stimulation of private sector investment from within and outside the country. While some of these incentives cover all sectors, other are limited to some specific sectors. The nature and application of these incentives have been considerably simplified.

#### **The incentives include:**

- i. **COMPANIES INCOME TAX**  
The Companies Income Tax Act has been amended in order to encourage potential and existing investors and entrepreneurs. The current rate in all sectors, except for petroleum, is 30 percent.
- ii. **PIONEER STATUS INCENTIVE**  
The grant of Pioneer Status to an industry is aimed at enabling the industry concerned to make a reasonable level of profit within its formative years. The profit so made is expected to be ploughed back into the business.  
Pioneer status is a tax holiday granted to qualified or (eligible) industries anywhere in the Federation for a period of 3 years (with additional 1 and 1 more years or 2 years straight)
- iii. **CAPITAL IMPORTATION**  
Capital importation and remittances -To fund their investments in Nigeria, foreigners are free, subject to money laundering restrictions, to bring in any recognized foreign currency into Nigeria. Such funds will have to be brought in through an authorized dealer (usually a bank authorized by the CBN). The bank through which the funds were imported will need to issue a certificate of capital importation ("CCI") to the investor to evidence the inflow of such funds into Nigeria. Where capital is not imported in form of funds but is imported in form of equipment, machinery or raw materials, a CCI will also be required.

In the absence of a CCI, foreign exchange cannot be purchased from the official foreign exchange market for an easy repatriation of the proceeds of the foreigner's investment from Nigeria. If, for example, no CCI was issued to a foreign lender as evidence of funds

disbursed to a Nigerian business, the foreign lender may be unable to receive any principal or interest payments in its offshore accounts because the borrower will be unable to access the official foreign exchange market for the purpose of purchasing foreign currency to remit such principal and interest payment. However, it could if it has access to independent sources of foreign currency (as would a borrower that generates foreign currency through exports) lawfully make such interest and principal payments from its own resources.

Where a foreign national is investing in an enterprise in Nigeria, the bank through which the investment is received, shall issue a Certificate of Capital Importation (CCI) within 24 hours of receipt of capital subject to the prescribed documentation requirements. Capital importation means the inflow of foreign currency in cash or goods (raw materials, machinery and equipment). Issuance of CCI is based on presentation of the following documents:

1. Authenticated SWIFT/Telex message advising payment;
2. Board Resolution of the Nigerian beneficiary authorizing the investment;
3. Purpose of capital importation e.g. working capital requirement, purchase of fixed assets etc.;
4. Evidence of incorporation where applicable.
5. Original Clean Report of Inspection;
6. Original Invoice duly attested/sealed by the relevant Inspection Agents
7. Original Bill of Lading;
8. Original Exchange Control Documents.

Documents (e) to (h) above will apply only where capital is imported in form of equipment/machinery or raw materials. Non-resident investors are also required to register their investments with the NIPC for records and statistical purposes. Issuance of CCI is very important in processing repayment of external loans including suppliers' credits. Very typical are projects financed by multilateral bodies and Export Credit Agencies (ECAs). The CCI will be required in accessing funds from the Foreign Exchange Market and effecting payment.

The main benefits in issuance of CCI are:

- Foreign investors are guaranteed unconditional transfer of their dividends, profits and capital relating to their investment in any convertible currency through the banking system in Nigeria.
- Funds may be sourced officially from the Nigerian Foreign Exchange Market i.e. CBN and Inter-bank subject to the prescribed documentation requirements.
- Foreign loan repayment including suppliers' credit may be repaid through the Nigerian banking system on the basis of the CCI and other required documents such as (i) duly completed Form 'A', (ii) copy of Loan agreement showing schedule of repayment, (iii) schedule of drawdown of the loan, and (v) Demand Note. For the purpose of remittance of dividends and profits the following documents are required:
  - Duly completed and approved Form 'A'.
  - Audited accounts for the year dividends were declared.

- Board/AGM Resolution authorizing payment of dividend/profits to both local and foreign shareholders.
- Evidence of tax payment on the amount to be repatriated issued by the Federal Inland Revenue Services.
- CCI or approved Status Certificate (in the case of old companies).
- Copy of dividend warrant to be repatriated. Where the foreign investor intends to withdraw its capital, the following documents would be required:
- Duly completed and approved Form 'A'.
- Copy of sale agreement
- Original certificate of capital gains tax paid.
- CCI or approved Status Certificate (in the case of old companies).
- Evidence to show that the beneficiary has sold or transferred assets.
- Evidence of valuation by an independent third party

**The current rates applicable in respect of capital allowances are:**

<u>S/N</u>	<u>Qualifying Expenditure in Respect of:-</u>	<u>Initial Allowance (%)</u>	<u>Annual Allowance (%)</u>
1	Building Expenditure	5	10 per Annum
2	Industrial Building Expenditure	15	10
3	Mining	20	0
4	Plant excluding furniture and fittings	20	10
5	Furniture and Fittings	15	10
6	Motor Vehicle Expenditure	25	20
7	Plantation equipment expenditure	20	33
8	Housing Estate Expenditure	20	10
9	Ranching and Plantation Expenditure	25	15
10	Research and Development Expenditure	25	12

11	Public Transportation Motor Vehicle	30	–
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The amount of capital allowance to be enjoyed in any year of assessment is restricted in Nigeria to 75% of assessable profit in case of manufacturing companies and 66% in case of others, except such companies in agro-allied industries that are not affected by this restriction. If leased assets are used in agro-allied ventures, the full (100%) capital allowance claimed will be granted. Moreover, where the leased assets are agricultural plants and equipment, there will be an additional investment allowance of 10% on such expenditure.

iv. **IN-PLANT TRAINING**

This is applicable to industrial establishments that have set up in – plant training facilities. Such industries enjoy a two percent tax concession for a period of five years.

v. **INVESTMENT IN INFRASTRUCTURE**

This is a form of incentive granted to industries that provide facilities that ordinarily, should have been provided by government. Such facilities include access roads, pipe borne water and electricity. Twenty percent (20%) of the cost of providing these infrastructural facilities, where they do not exist, is tax deductible.

vi. **INVESTMENT IN ECONOMICALLY DISADVANTAGED AREAS**

Without prejudice to the provision of the pioneer status enabling law, a pioneer industry sited in economically disadvantaged Local Government Area is entitled to 100% tax holiday for seven years and an additional 5% capital depreciation allowance over and above the initial capital depreciation allowance.

vii. **LABOUR INTENSIVE MODE OF PRODUCTION**

Industries with high labour/capital ratio are entitled to tax concessions. These are industries with plants, equipment and machinery, which essentially are operated with minimal automation. Where there is automation, such automation should not be more than one process in the course of production.

The rate is graduated in such a way that an industry employing 1,000 persons or more will enjoy 15 percent tax concession, while an industry employing 200 will enjoy 7 percent and those employing 100 will enjoy 6 percent and so on.

viii. **LOCAL VALUE ADDED**

10% tax concession for five (5) years. This applies essentially to engineering industries, where some finished imported products serves as inputs. The concession is aimed at encouraging local fabrication rather than the mere assembly of completely knocked down parts.

ix. **RE-INVESTMENT ALLOWANCE**

This incentive is granted to companies engaged in manufacturing which incur qualifying capital expenditure for the purposes of approved expansion, etc. the incentive is in the form of a generalized allowance of capital expenditure incurred by companies for the following:-

- Expansion of production capacity
- Modernization of production facilities
- Diversification into related products

x. **MINIMUM LOCAL RAW MATERIALS UTILIZATION**

A tax credit of 20% is granted for five years to industries that attain the minimum level of local raw material sourcing and utilization. The minimum levels of local raw materials sourcing and utilization by sectors are: –

Agro-allied – 70%

Engineering – 60%

Chemicals – 60%

Petrochemicals – 70%

**SECTORAL INCENTIVES**

i. **INDUSTRY**

(a) Companies with turnover of less than N1 million are taxed at a low rate of 20% for the first five years of operation if they are in the manufacturing business.

(b) Dividend from companies in manufacturing sector with turnover of less than N1 million is tax-free for the first five years of their operation.

(c) Dividends derived from manufacturing companies in petrol chemical and liquefied natural gas sub-sector are exempted from tax.

ii. **AGRICULTURE**

a) Companies in the agro-allied business do not have their capital allowance restricted. It is granted in full i.e. 100%.

b) The payments of minimum tax by companies that make small or no profits at all do not apply to agro-allied business.

c) Agro-allied plant and equipment enjoy enhanced capital allowances of up to 50%.

d) Processing of agricultural produce is a pioneer industry; consequently, there is 100% tax-free period for 5 years or projects into processing of agricultural produce.

e) Agricultural and Agro allied Machinery:

All agricultural and agro-industrial machines and equipment to enjoy 1% duty.

f) Agricultural Credit Guarantee Scheme Fund (ACGSF) administered by the Central Bank of Nigeria:

Up to 75% guarantee for all loans granted by commercial banks for agricultural production and processing.

g) Interest Drawback Program Fund:

60% repayment of interest paid by those who borrow from banks under the ACGS,

for the purpose of cassava production and processing provided such borrowers repay their loans on schedule.

iii. **SOLID MINERALS**

The following incentives are available in the solid minerals sector:

- a) 3 to 5 years tax holiday;
- b) Low income tax of between 20% and 30%;
- c) Deferred royalty payments depending on the magnitude of the investment and the strategic nature of the project;
- d) Possible capitalization of expenditure on exploration and surveys.
- e) Extension of infrastructure such as roads and electricity to mining sites;
- f) The holder of a mining lease shall, where qualified, be entitled to:
  - Depreciation or capital allowance of 75% of the certified true capital expenditure incurred in the year of investment and 50% in subsequent years
  - Investment allowance of 5%
  - Exemption from payment of customs & import duties
  - Expatriate quota & resident permit for approved expatriate personnel
  - In addition to roll-over relief under the capital gains tax (CGT), companies replacing their plants and machinery are to enjoy a once-and-for-all 95% capital allowance in the first year with 5% retention value until the assets is disposed, 15% will be granted for replacement of an asset.

iv. **PETROLEUM**

The incentives in this sector are granted to companies that are into joint ventures with the Nigerian National Petroleum Corporation and have signed Memorandum of Understanding. The incentives are:

- Guaranteed minimum margin of USS2.50 bl;
- Accelerated capital allowances which provides that the capital allowances can be carried forward indefinitely;
- Graduate royalty rates approved for oil companies.

Onshore production in territorial waters and continental shelf areas beyond 100 meters. Investment tax allowances (ITA) is granted to a company in respect of any asset for the accounting period. The ITA is graduated as follows:

On shore – 5%

Off shore in depth of up to 10m – 10%

Off shore in depth of between 100-200m – 15%

Off shore in depth of over 200m – 20%

v. **TAX INCENTIVES TO GAS INDUSTRY**

In view of the enormous potentials in this sector, Government has approved the following fiscal incentives:

**GAS PRODUCTION PHASE**

- Applicable tax rate is the same as the company income tax which is currently at 30%

- Capital allowance at the rate of 20% per annum in the first four years, 19% in the fifth year and the remaining 1% in the book
- Investment tax credit at the current rate of 5%
- Royalty at the rate of 7% on shore and 5% off shore

#### **GAS TRANSMISSION AND DISTRIBUTION**

- Capital allowance as in production phase above
- Tax rate as in production phase
- Tax holiday under pioneer status

#### **LNG PROJECTS**

- Applicable tax rate under PPT is 45%
- Capital allowance is 33% per year on-straight line basis in the first three years with 1% remaining in the books
- Investment tax credit of 10%
- Royalty 7% on-shore 5% off-shore, tax deductible

#### **GAS EXPLOITATION (UPSTREAM OPERATION)**

Fiscal arrangements are reviewed as follows:

- All investments necessary to separate oil from gas from reserves into suitable product is considered part of the oil field development.
- Capital investment facilities to deliver associated gas in usable form at utilization or transfer points will be treated for fiscal purposes as part of the capital investment for oil development.
- Capital allowances, operating expenses and basis for assessment will be subjected to the provisions of the PPT Act and the revised Memorandum of Understanding (MOU).

#### **GAS UTILISATION (DOWN STREAM OPERATAION)**

- Companies engaged in gas utilization are to be subjected to the provisions of the Companies Income Tax Act (CITA);
- An initial tax free period of three years renewable for an additional two years; Accelerated capital allowances after the tax-free period in the form of 90% with 10% retention in the books;
- 15% investment capital allowance, which shall not reduce the value of the asset;

In 1998, the government approved additional incentives to support the gas industry in the following areas:

- All gas developmental projects, including those engaged in power generation, liquid plants, fertilizer plants, gas distribution/transmission pipelines are taxed under the provisions of Companies Income Tax (CITA) and not the Petroleum Profit Tax;
- All fiscal incentives under the gas utilization downstream operations since 1997 are to be extended to industrial projects that use gas i.e. power plants, gas to liquids plants, fertilizer plants, gas distribution/transmission plants;
- The initial tax holiday is to be extended from three years to five years;

- Gas is transferred at 0% PPT 0% Royalty;
- Investment capital allowance is increased from 5% to 15%;
- Interest on loan on gas project is to be tax deductible provided that prior approval was obtained from the Federal Ministry of Finance before taking the loan; and
- All dividends distributed during the tax holiday shall not be taxed.

#### **(vi) TELECOMMUNICATIONS**

Government provides non-fiscal incentives to private investors in addition to a tariff structure that ensures that investors recover their investment over a reasonable period of time, bearing in mind the need for differential tariffs between urban and rural areas. The tariff structure as approved by the regulatory authority, Nigerian Communication Commission, also provides adequate cross-subsidy between the profitable trunk and local calls of the urban and non-profitable operation of the rural areas.

Other Incentives in place are:-

- a) Manufacture/installation of telecommunications related equipment is considered as pioneer activity. As a result, they enjoy 3 to 5 years tax holiday.
- b)
- c) Taxes and duties do not exceed those charged on essential electrical goods.

#### **(vii) ENERGY (Electricity)**

Among the incentives put in place by Government to encourage investors in the sector are:

- Tax holiday of 3 – 5 years is granted to companies that manufacture: Transformers, meters, control panels, switchgears, cable and other electrical related equipment, which are considered pioneer products/industries:
- Power plants using gas are assessed under the company income tax act at a reduced rate of 30%.

#### **(viii) TOURISM**

The following incentives have been put in place to encourage domestic and foreign investors' participation in the tourism industry in Nigeria:

- The tourism sector was accorded preferred sector status in 1999. This makes the sector qualify for incentives (available to similar sectors of the economy) such as tax holiday, longer years of moratorium and import duty exemption on tourism related equipment.
- Provision of basic infrastructure that is, road, water, electricity, communications etc to centre of attraction. Some states have specific areas as tourism development zones thereby making acquisition of land easier
- Provision of land for tourism development at concessional rates.
- Availability of soft loans with long period of moratorium.

#### **(ix) TRANSPORT**

The following incentives are in place to encourage investment in the sector:

Shipbuilding, repairs and maintenance of vessels, boat, barges, diving and underwater engineering services, aircraft maintenance and manufacturing are considered pioneer products. As a result, they enjoy 3 -5 years tax holiday depending on location.

**EXPORT INCENTIVES**

Export incentives are aimed at encouraging and assisting exporters to increase and diversify the total value and volume of non-oil exports from Nigeria. These incentives are designed to address the major problems of supply, demand and price competitiveness of Nigeria's export. Some of the incentives now take the form of Negotiable Duty Credit Certificate (NDCC) and are as indicated below:

**Manufacture – In – Bond Scheme**

The Manufacture – in – Bond Scheme is designed to encourage manufacturers to import raw material inputs and other intermediate products duty-free for the production of exportable goods, backed by a bond issued by any recognized financial institution. The bond will be discharged after evidence of exportation and repatriation of foreign exchange has been produced.

**(a) Guidelines:**

- (i) The Manufacturer-in-Bond Scheme (MIBS) shall be applicable to export manufacturers only.
- (ii) Interested manufacturers should apply to the Federal Ministry of Finance using the prescribed forms.
- (iii) For a manufacturer to enjoy the scheme, the factory premises must be approved for that purpose by the Nigerian Customs service.
- (iv) Approval including the Import Requirement Certificate (IRS) should be obtained within a period of two months and transmitted to the Nigerian Customs service for implementation.
- (v) The Nigerian Customs Service will determine acceptability guarantee Bond issued by Commercial or Merchant Bank or NEXIM or Insurance Companies covering not less than 110 per cent customs duty payable on each consignment.
- (vi) Under this scheme, manufacturers of export commodities will be entitled to import duty-free raw material inputs, CKDS and intermediate inputs whether prohibited or not for the manufacture of export commodities.
- (vii) The Manufacturer-in-Bond Scheme shall operate on an annual (12 calendar months) importation basis as the exporter wishes. For prohibited items however, the scheme shall operate Import by Import basis.

- (viii) The Bond, which shall be effective from the date of its issuance by the Bank shall be discharged when the condition stipulated therein have been fulfilled.
- (ix) The Nigerian Customs Service will periodically monitor the utilization of raw materials imported under this scheme until the Bond is fully executed.
- (x) In the event of inability of any manufacturer to fulfill the conditions stipulated in the Bond, the manufacturer to fulfill the conditions stipulated in the Bond, the manufacturer shall apply to the Nigerian Customs Service through its approved dealer Bank, for an extension of the Bond particularly when the life of the Bond has expired. The extension of the Bond shall not exceed three months.
- (xi) Repatriation of the foreign exchange realized from the transaction shall be confirmed by the Central Bank of Nigeria before the Bond is discharged.
- (xii) Bill of Entry marked “Manufacturer-in-Bond Scheme” shall be used for clearance of goods under the scheme.
- (xiii) A Committee comprising the Ministry of Finance, representatives of the Nigerian Customs Service, Nigerian Export Promotion Council, Standard Organization of Nigeria and the Central Bank of Nigeria shall monitor the scheme. The monitoring body shall render a quarterly Report to the NMIBS Committee.
- (xiv) In the event of default by the manufacturer, the Nigerian Customs Service shall redeem the Bond by calling on the guarantor to pay up the appropriate customs duties and other associated charges.
- (xv) A manufacturer participating in the Manufacturer-in Bond Scheme is expected to designate a warehouse or store in his factory premises for the storage of inputs and finished goods; and
- (xvi) Import Duty Report (IDR), Clean Report of Findings (CRF), Form ‘M’ and other relevant documents for this scheme shall be clearly marked “MIB Scheme”.

**(b) Duty Drawback Scheme:**

Duty Drawback scheme provides for refunds of duties/sur-charges on raw materials including packing and packaging materials used for the manufacture of products upon effective exportation of the final products. The new Duty Drawback scheme shall give automatic refunds (60%) on initial screening by the Duty Drawback Committee and upon the presentation of bond from a recognized Bank, Insurance Company or other financial institution.

The Bond will cover 60% of the refund to be made to the exporter and will only be discharged after final processing of the application has been made. At the end of the processing of exporters

claims, the Duty Drawback Committee shall grant any balance where applicable or request for refunds for any over payment made.

**(c) Duty Drawback Facilities:**

The scheme provides for fixed drawback and individual drawback facilities. The fixed drawback facility is for those Exporters/Producers whose export products are listed in the fixed drawback schedule to be issued from time to time by the Committee. When the import content of the export produce is more or less constant, and import prizes (including exchange rate), tariff rates and technology used are relatively stable or “fixed”, it is possible to calculate a standard Input-Output Co-efficient Schedule (ICS) for these category of products on the basis of which a fixed drawback rate can be computed to be rebated per unit of export product.

Whereas the individual drawback is for producers/exporters who do not qualify under the fixed drawback facilities, it is therefore a straight forward traditional drawback mechanism under which duty is paid on all import inputs. The duties are subsequently, rebated on inputs used for export production. As general case the final export/producer can apply for the Scheme.

**(d) Eligibility:**

A trading Company which collects industrial products from one or more manufacturers as well as a trading Company which imports raw material inputs including packaging and packaging materials used for the production of goods exported by him could also apply for the scheme. Such a trading company must have entered into a contract with final producer of the product in such a way that Duty Drawback Committee can obtain necessary information and documents to enable the Committee act appropriately. Applications must be companies incorporated in Nigeria

**(e) Time Limit:**

Duty drawback application must be filled within a maximum of two years from the date of exportation. In order to qualify for the drawback payment (both individual and fixed drawback) exportation of the product which was produced with imported inputs must be completed within 18 months after the importation of the inputs.

**(f) Application Procedure:**

Application for either Fixed or individual Drawback Facilities should file the following documents to the Duty Drawback Committee.

- (i) Completed new application form for Duty Drawback Rate/Refund obtained from the Duty Drawback Rate/Refund obtained from Duty Drawback Secretariat and all Zonal Offices of the Nigerian Export Promotion Council
- (ii) Attach clear photocopies of the following documents in triplicates: Import bill of entry for Home use (Customs and Excise Form C 188) for the respective raw material inputs used for the export production.

Import bill of landing for the raw material inputs used for the export production.  
 Letter of contract agreement between the Trading Company and producer in cases where the Trading Company is applying for the facility  
 Current registration certificate with NEPC

- (iii) In addition to the above documents, all applications for refunds should be filed with the following in triplets:  
 Export Bill of Entry for Non-Domestic Goods (Customs and Excise Form sale 98)  
 Form NXP
- (iv) Bank Bond to be issued by a recognized Bank or Insurance Company to the tune of 60 per cent upfront payment approved by the Committee as duty drawback refund and to guarantee the refund of any overpayment made to the exporter.

**(g) Rules of Duty Drawback Application and Processing:**

- a) The following rules have to be observed to simplify the processing procedures:
  - (i) For the same export product defined in an export entry documents, all inputs used to produce a given export article should be treated as part of a single application and therefore cannot be divided into separate duty drawback applications. If imported inputs, registered in a single import entry document are sub-divided and used for production of more than one export consignment, the import entry document should include information on the production of inputs and the balance remaining to be used.
  - (ii) Export Expansion Grant (EEG) Scheme

**(b) Incentive rates:**

The scheme will operate the “Weighted Eligibility Criteria” in assessing application for EEG. The baseline data as supplied by individual applicant company would be used in its assessment. Thus the method of assessment is company specific. A company’s EEG assessment would be conducted once yearly and the determined rate will apply throughout the year. The weighted eligibility criteria have four bands: 30% 20%, 10%, and 5%. The following template will be used in assessing the incentive rate for every EEG applicant.  
 Determination of Export Performance – Eligibility Criteria

S/N	Eligibility Criteria	Company Data	Threshold	Weight	Company Score
1	Local value added			25%	
2	Local content			20%	
3	Employment (Nigerians)			20%	
4	Priority Sector			10%	
5	Export Growth			20%	
6	Capital Investment			5%	
<b>Total Weight - 100%</b>					

A new entrant into the EEG scheme shall provide prior period financial statement or where applicable an investment plan for its assessment.

(c) Eligibility:

- i. Export must be registered with the Nigerian Export Promotion Council (NEPC).
- ii. Eligible exporter shall be a manufacturer producer or merchant of products of Nigeria origin for the export market (i.e. the products must be made in Nigeria)
- iii. An exporter must have a minimum annual export turnover of N5million and evidence of repatriation of proceeds of exports
- iv. Exporter – company shall submit its baseline data which includes Audited Financial statement and information on operational capacity to NEPC.
- v. Validity for EEG Application
- vi. Qualifying export transaction must have the proceeds fully repatriated within 180 days, calculated from the date of export.
- vii. Export Development Fund Scheme

The Scheme provides financial assistance to private sector exporting companies to cover part of their initial expenses in respect of the following export promotion activities:

- a) Participation in training courses, symposia, seminars and workshops in all aspects of export promotion
- b) Advertising and publicity campaigns in foreign markets
- c) Export market research and studies
- d) Production design and consultancy
- e) Participation in trade missions, buyer-oriented activities, overseas trade fairs, exhibitions and sales promotion
- f) Cost of collecting trade information, and
- g) Backing up the development of export oriented industries.
- h) Trade Liberalization Scheme (TLS) of Economic Community of West African States (ECOWAS)

This is an export liberalization incentive that focuses on the ECOWAS sub-region. The Scheme is an incentive primarily geared towards export activities within the ECOWAS sub-region. The objective is to significantly expand the volume of intra-community trade in the sub-region via the removal of both tariff and non-tariff barriers to trade in goods originating from ECOWAS countries. This affords preferential access to the ECOWAS market from Nigeria.

#### (v) OIL AND GAS FREE ZONE

The Oil and Gas Export Free Zone Act No. 8 of 1996 established an Oil and Gas Free Zone Authority to manage, control and co-ordinate all the activities within the zone. This zone encompasses three oil and gas service centers around the ports of Onne (near Port Harcourt), Calabar and Warri. All three ports have enhanced stacking and warehousing facilities awaiting subscribers. Incentives and fiscal measures approved by government that favour and encourage large investments in the region include:

- No personal income tax
- 100% repatriation of capital and profit
- No pre-shipment inspection for goods imported into the free zone.

#### (vi) NIGERIA EXPORT PROCESSING ZONES

The Federal Government of Nigeria has passed an aggressive Free Zone Law which has created a business friendly environment benefiting from the following incentives:

- Complete tax holiday for all Federal, State and Local Government taxes, rates, custom duties and levies;
- One-stop approval for all permits, operating licenses and incorporation papers;
- Duty-free, tax-free import of raw materials for goods destined for re-export;
- Duty-free introduction of capital goods, consumer goods, components, machinery, equipment and furniture;
- Permission to sell 100% of manufactured, assembled or imported goods into the domestic

#### Nigerian Market;

- When selling into the domestic market, the amount of import of import duty on goods manufactured in the free zones is calculated on the basis of the value of the raw materials or components used in assembly not the finished product;
- 100% foreign ownership of investments;
- 100% repatriation of capital, profits and dividends;
- Waiver of all import and export licenses;
- Waiver on all expatriate quotas for companies operating in the zones;
- Prohibition of strikes and lockouts;
- Rent-free land during the first 6 months of construction;

#### TAX INCENTIVES FOR OTHER LINES OF TRADE

- (i) Exemption from tax of companies profits in respect of goods exported from Nigeria provided the proceeds are repatriated to Nigeria and used exclusively for purchase of raw materials, plants equipment and spare parts
- ii) Exclusion from taxes the profits of companies whose supplies are exclusively from input to the manufacturing of products for exports.
- iii) All new industrial undertakings including foreign companies and individual operating in an Export Processing Zone (EPZ) are allowed full tax holidays for three consecutive years.
- iv) As a means of encouraging industrial technology, companies and other organizations that engage in research and development activities for commercialization enjoy 20% investment tax credit on their qualifying expenditure.
- v) Dividends distributed by Unit in Nigeria are free of tax and no withholding tax is deducted there from since such incomes have already suffered tax in the first instance.
- vi) All companies engaged wholly in fabrication of tools, spare parts and simple machinery for local consumption and export are to enjoy 25% investment tax credit on their qualifying capital expenditure while any tax payer who purchases locally manufactured plants and machinery are similarly entitled to 15% investment tax credit on such fixed assets bought for use.

#### OTHER INCENTIVES, BENEFITS AND GUARANTEES

##### (i) INCENTIVES FOR SPECIAL INVESTMENT

For the purpose of promoting identified strategic or major investment, the Commission shall, in consultation with appropriate Government agencies, negotiate specific incentive packages for the promotion of investment as the Commission may specify.

##### (ii) DOUBLE TAXATION AGREEMENTS

In the last few years, double taxation agreements have been entered into by Nigeria with a number of countries. These agreements are entered into with a view to affording relief from double taxation in relation to taxes imposed on profit taxable in Nigeria and any taxes of similar character imposed by the law of the country concerned.

The method of relief from double taxation under Nigeria's tax treaties is by way of a "tax credit". The mechanism of the tax credit is such that the tax payable in Nigeria on profits of a Nigeria Company being remitted into the country is reduced by the amount of "foreign tax" paid abroad. The converse is equally true where an overseas company receives profits from abroad. Nigeria has DTA with the following countries:

- UK;
- France;
- Netherlands;
- Belgium;
- Pakistan;
- Canada;
- Czech Republic;
- Philippines;

Negotiations are in progress at various stages with other countries like Turkey, Russia, India, and Korea.

Other countries have indicated their interest to commence negotiation of tax treaties with Nigeria. As a concession to Nigeria's treaty partners, government has approved a lower treaty rate of 7.5 on dividends, interest, rent and royalties when paid to a bonafide beneficial owner of a treaty country.

### (iii) INVESTMENT PROMOTION AND PROTECTION AGREEMENT (IPPA)

As part of additional effort to foster foreign investors' confidence in the Nigeria economy, Government continues to enter into bilateral investment promotion and protection agreements (IPPAs) with countries that do business with Nigeria.

The IPPA helps to guarantee the safety of the investment of the contracting parties in the event of war, revolution, expropriation or nationalization. It also guarantees investors the transfer of interests, dividends, profits and other incomes as well as compensation for dispossession or loss. To this end, Nigeria has concluded and signed IPPAs with:

- France;
- United Kingdom;
- Netherlands;
- Romania;
- Switzerland;
- Spain;
- South Africa; etc.

Negotiations with the United States of America, Belgium, Sweden and the Russian Federation are at various stages.

(iv) LIBERALISATION OF OWNERSHIP STRUCTURE

The government in repealing the Nigerian Enterprises Promotion Act of 1972 (Amended in 1977 and in 1989) and promulgating the Nigerian Investment Promotion Commission Act of 1995 has liberalized the ownerships structure of business in Nigeria. The implication of this is that foreigners can now own 100% shares in any company as opposed to the earlier arrangement of 60%-40% in favour of Nigerians.

(v) REPATRIATION OF PROFIT

Under the provisions of the Foreign Exchange (Monitoring & Miscellaneous Provision Act No. 17 of 1995), foreign investors are free to repatriate their profits and dividends net of taxes through an authorized dealer in freely convertible currency.

(vi) GUARANTEES AGAINST EXPROPRIATION

The Nigerian Investment Promotion Commission Act guarantees that no enterprise shall be nationalized or expropriated by any government in Nigeria.

### المناطق الحرة في نيجيريا:-

يوجد في نيجيريا المناطق الحرة الموضحة بالتفصيل في الجدول التالي:

N	Name	Location	Sponsor/Developer	Land Size (Hectares)	Year of Designation	Specialty
1	Calabar Free Trade Zone	Cross River	Federal Government		1992	Federal Government
2	Kano Free Trade Zone	Kano	Federal Government		1998	Federal Government
3	Sebore Farms Export Processing Zone	Adamawa	Private	14,000.00	2001	Private
4	Lagos Free Trade Zone	Lagos	State Government & Private		2002	State Government & Private
5	Newrest Airline Services & Logistics Free Zone	Lagos	Private	10,092.00	2003	Private
6	ALSCON Export Processing Zone	Akwa Ibom	Public Private Partnership		2004	Public Private Partnership
7	Snake Island Integrated Free Zone	Lagos	Private		2005	Private
8	Ladol Free Trade Zone	Lagos	Private		2006	Private
9	Lekki Free Trade Zone	Lagos	State Government & Private	3,000.00	2008	State Government & Private
10	Ogun Guangdong Free Trade Zone	Ogun	Public Private Partnership		2008	Public Private Partnership
11	Nigeria Aviation Handling Company (NAHCO) Free Trade Zone	Lagos	Private		2014	Private

12	Nigeria International Commerce City (Eko Atlantic)	Lagos	Private	1,107.00	2014	Private
13	Enugu Industrial Park Free Zone	Enugu	Public Private Partnership	76.00	2015	Public Private Partnership
14	Newrest Airline Services & Logistics Free Zone	Abuja	Private		2015	Private
15	Quits Aviation Services	Lagos	Private		2017	Private
16	Dangote Industries Free Zone Development Company	Lagos	Private		2018	Private
17	AHL Energy Free Trade Zone	Delta	Private		2020	Private
18	Bundu Free Zone	Rivers	Private	2.40	2020	Private
19	Celplas Industries Free Zone	Ogun	Private		2020	Private
20	Green Economic Zone	Kaduna	Private	717.90	2022	Light Industry, Warehousing, Hospital. Commercial
21	Flour Mills of Nigeria Free Trade Zone	Lagos State and Ogun State	African Foremost Food Business Development Company	52.35	2023	Food Production & Packaging

### **Nigeria: Regulations & Licensing Of Free Trade Zone In Nigeria**

A Free Trade Zone is a category of the special economic zone in Nigeria. It is areas where goods may be landed, manufactured, handled, stored, or perhaps reconfigured and re-exported under specific customs regulation. The goods processed export from free trade zones are not subject to

customs duty. Free trade zones are often set up around major seaports, international airports, and national frontiers - areas with many geographic advantages for trade.

The government agency overseeing the activities in the free trade zones in Nigeria is the Nigeria Export Processing Zones Authority (NEPZA) established under the Nigeria Export Processing Zone Act Cap N107 Laws of the Federation of Nigeria 2004 (the Act).

### **ACTIVE FREE TRADE ZONES IN NIGERIA**

Some of the functioning Free Trade Zones in Nigeria include the followings:

- Ogun Guangdong Free Trade Zone
- Lagos Free Trade Zone
- Lekki Free Zone
- Newrest Airline Services & Logistic EPZ
- Dangote Industries Free Zone
- Ladol Free Zone
- Nigeria Aviation Handling Company (NAHCO)
- Nigeria International Commerce City (Eko Atlantic)
- Snake Island Integrated Free Zone
- Tomaro Industrial Park
- Quits Aviation Services FZ
- Pan African Catering Services FZ
- NASCO FZ
- Alaro City Lekki Free Zone
- Centenary Economic City
- Abuja Tech. Village Free Zone
- Newrest Airline Service & Logistic FTZ

### **TYPES OF LICENSES IN FREE TRADE ZONES**

There are actually three significant grants or licenses that may be granted in respect of Free Trade Zones in Nigeria.

- Free Zone Developers License
- Free Zone Enterprise License
- Export Processing Factory/Export Processing Farm License

#### **Free Zone Developers License**

This type of license is granted to either a public or private entity for the establishment, management and operation of a Free Zone in Nigeria under the supervision, monitoring and regulation by the NEPZA

#### **Free Zone Enterprise License**

This particular type of license is actually granted by the Authority or the Zone Management for an enterprise to carry out an approved activity within a Free Zone. Such activities may include Manufacturing, Trading Services Provision.

Export Processing Factory/Export Processing Farm License

This license is actually granted by the Authority to an export-oriented manufacturing enterprise of a farm located in the customs territory that has the capacity to export more than 75 % of its production.

## **ELIGIBILITY FOR A LICENCE**

In considering eligibility for a Free Trade Zone License, the Authority/Zone Management shall put the following factors into consideration:

- The business activities that the applicant proposes to carry out shall be in consonance with the free zone permitted activities;
- The proposed business activities to be carried out will bring value to and be consistent with, the development program for the Free Zone;
- The applicant shall comply with the applicable Rules and the Act and Regulations, which could be put in place by the Authority or Zone management from time to time;
- The technical, managerial and financial capabilities of the applicant; and the applicant's experience and track record;
- The amount of foreign direct investment proposed by the applicant.

A License shall only be granted to an Applicant who must have satisfied the Authority or the Zone Management in line with the requirements.

## **REGISTRATION**

In line with the Free Zones Registration Procedures and Regulations, upon a License being approved to an entity by the Authority or Zone Management, they shall cause all relevant information in respect of the enterprise to be entered in the FZ Register and for a Certificate of Registration, duly executed by or perhaps on behalf of the Authority/Zone Management to be issued.

## **REGISTERED ADDRESS**

Each Free Zone Enterprise shall always have an address, either in the Free Zone, in the State, or perhaps in another State, to which all communications and notices may be forwarded to. Details of that address, which shall be its registered address, and of any change of address shall be notified within fourteen days to the FZ Registry, and details thereof promptly entered in the FZE Register.

## **OBJECT OF FREE ZONE ENTERPRISES**

The objects of each Free Zone Enterprise in Nigeria shall be to have on all that business activities within the area of the Free Zone, as the Authority may approve under the terms of the license issued in respect of the Free Zone Enterprise and anywhere else in accordance with all the applicable laws and regulations, and all business and other matters ancillary, related or conducive thereto. Such matters are going to include power for each Free Zone Enterprise to borrow, grant security, guarantee some obligation of any person or perhaps indemnify any person, to enter into all kinds of financial transactions and banking, to issue, make endorse or draw negotiable instruments (which include cheques, bills of exchange, promissory notes or perhaps bills of lading) in relation to its power and business for each Free Zone Enterprise to make, alter or perhaps dispose of any investments (whether or perhaps not within Nigeria) in relation to its company.

The Regulations also provide that a Free Trade Zone License shall be seen as personal to the Licensee who must not transfer, assign, or perhaps purport to transfer or perhaps assign the license in whole or in part without the prior written consent of the Authority or Zone Management.

## **RENEWAL OF LICENCE**

A Free Trade Zone License usually lasts for one year, and it may be renewed upon expiration.  
Requirements for Renewal

- Payment of the License renewal Fee;
- Production of any other documents returns
- Payment of all outstanding amounts (if any) due to the Authority.

### **OPERATIONS BY LICENSEE OUTSIDE THE FREE ZONE**

Accordance with the Licensing of Free Zones and Business Enterprises Regulations, a License granted by the Authority or Zone Management shall only be valid within the Free Zone. A Licensee wishing to have on business outside the Free Zone must comply with the applicable and regular laws in force for the time being outside the Free Zone.

### **INCENTIVES AVAILABLE TO BUSINESSES IN THE FREE TRADE ZONE**

If a business commences in any of the free trade zones, they are exempted from the regular laws and rules of the government, which are actually applicable all over the country of Nigeria, particularly in the area of taxes and customs duties. In return, the government anticipates that such businesses are going to help the economic growth of the nation. There are many benefits available for an enterprise when it is set up in a Free Trade Zone in Nigeria. Some of these advantages include the followings:

Any legislative provision related to taxes, levies, duties, and some foreign exchange regulations which are actually applicable in the country shall not apply to the companies set up in a Free Trade Zone. Section 8 of the Act provides that *"approved enterprises operating within a Zone shall be exempted from all Federal, Government and State taxes, rates and levies"*

Additionally, Section 18(1) (a) of the NEPZA provides that *"legislative provisions pertaining to taxes, levies, foreign exchange regulations and duties shall not apply within the Zones."*

Additionally, a business set up in the Export Processing Zone is actually allowed to send back all the foreign capital investment with capital appreciation of the investment. If any profits and dividends are earned by foreign investors, they are able to be remitted back to the home country.

Companies established in the free zones are able to employ competent personnel and foreign managers. The regulations of the NEPZ provide that all of the businesses which are actually licensed companies established in EPZ will be exempted from the expatriate quota requirement. This implies that companies operating within the zone will not require to obtain expatriate quotas before they are able to bring the expatriates to work in the free trade zones, unlike companies incorporated under the Companies and Allied Matters Act.

### **SETTING UP A COMPANY IN THE FREE TRADE ZONES IN NIGERIA**

The procedure for the registration of the free trade zone enterprise is completely different from the registration of ordinary business in Nigeria. To set up a company in the free trade zone, the investor must take certain steps that are standard for all of the free zones of the nation. These steps are as follows:

- Obtain and complete the application form.
- Submit the completed application form in the Zone Administration office or perhaps NEPZA Office with the required Project Plan/Feasibility Study.
- The application will be reviewed, and after review, it might be accepted by the administration or be rejected.

- When the application is actually approved, an Operating License (OPL) will be issued by the Administration of the Free Zone.

It is noteworthy to state that you will find prohibitions on the type of trade done within the EPZ. Companies that are actually licensed to trade within the EPZ are actually prohibited from carrying out retail trade. Section 14 of the NEPZA provides that

***"No retail trade shall be conducted within a Zone without the prior approval of the Authority and which might be subject to such terms and conditions as may be imposed, from time to time, by the Authority"***

Section 16 of the Act further prohibits the sale of ammunition and dangerous explosives. Section sixteen states as follows. The Act further provides for a mechanism for resolving disputes between Licensees or Licensee and any government authority or Licensee's employers.

***Free Zones in Nigeria provide rewarding and important areas that not only attract foreign investors but also provide employment opportunities to the local citizens. Lastly, once an enterprise has been registered within a trade zone, such business is actually exempted from incorporation with the Corporate Affairs Commission.***

**NAMES OF THE PRESENT NIGERIAN BANKS****Access Bank Plc.**

Access bank is one of the leading financial institutions in Nigeria. It was founded in 1989 and acquired intercontinental bank in 2011.

Access bank has it branch in 9 African countries.

Address:

Plot 99c, Danmole Street,  
Off Adeola Odeku/Idejo Street,  
Lagos State.

[www.accessbankplc.com](http://www.accessbankplc.com)

Email:

[contactcenter@accessbankplc.com](mailto:contactcenter@accessbankplc.com)

Tel No: 0700-2255-2223-77.

**Citibank Nigeria**

Citibank Nigeria was formerly named Nigeria International Bank before it was officially changed to its present name. The company operates with 12 branches in every state in Nigeria. Citibank Nigeria is a subsidiary of Citigroup, USA and incorporated on May 2, 1984.

**Address:**

Charles S. Sankey House,  
27, Kofo Abayomi Street,  
Victoria Island,  
Lagos, Nigeria.

Website: [www.citigroup.com](http://www.citigroup.com)

Tel No: 01-279-8400

**Diamond Bank**

Incorporated on 21 March, 1991, Diamond bank is a universal bank that offers full range of banking products, services and experiences for customer's satisfaction.

Address:

Plot 4, Block 5, BIS Way,  
Off Lekki-Express Way, Lekki,  
Lagos

Website: [www.diamondbank.com](http://www.diamondbank.com)

Tel No: 0700-300-0000

Fax: 01-261-9728

**Ecobank**

A Pan-African bank licensed by the Central Bank of Nigeria with operation in almost all the African countries.

Address:

Plot 21, Ahmadu Bello Way,

Victoria Island, Lagos.

Website: [www.ecobank.com](http://www.ecobank.com)

Tel No: +2348003262265,  
07005000000.

**Enterprise Bank**

Formerly known as Spring Bank, It was founded in August 5, 2011 when the Central Bank of Nigeria revoked the license of operation from Spring Bank and gave it to Enterprise Bank to begin operation.

The bank offers various banks services like granting loans, investment services, savings, debit and credit cards etc.

Address

143, Ahmadu Bello way,  
Victoria Island, Lagos.

Website: [www.web.entbanking.com](http://www.web.entbanking.com)

Email: [enquiries@entbanking.com](mailto:enquiries@entbanking.com)

Tel No: 07003682265.

**Fidelity Bank Plc**

Fidelity Bank Plc started as Fidelity Union Merchant Bank Limited in 1988. It is known as one of the fastest growing bank in Nigeria. It was given license to begin operation as a commercial and financial service by the Central Bank of Nigeria in February 2001 when it name was already changed to Fidelity Bank Plc in 1999.

Address

2, Kofo Abayomi Street,  
Victoria Island, Lagos,  
Nigeria.

Website: [www.fidelitybankplc.com](http://www.fidelitybankplc.com)

Email: [info@fidelitybankplc.com](mailto:info@fidelitybankplc.com)

**Tel No: 080034335489.**

**First Bank of Nigeria**

First Bank was established in 1984 and since then won so many awards as the largest financial service institution in Nigeria. This bank has international presence with over 750 branches across Nigeria.

They are tested and trusted based on strong liquidity, leadership and good customer's services.

Address

35, Marina,

P.O.Box 5216, Samuel Asabia house, Lagos.

Website: [www.firstbank.com](http://www.firstbank.com)

Email:

[firstcontact@firstbanknigeria.com](mailto:firstcontact@firstbanknigeria.com)

Tel No: 07080625000

**First City Monument Bank (FCMB)**

Just like every other banks, First City Monument Bank offers banking services like investment banking, providing financial services, loan assistance, trading etc.

Address

Primrose Towers,  
17A, Tinubu Street,  
Lagos Street.

Website: [www.firstcitygroup.com](http://www.firstcitygroup.com)

Email:

[corporateaffairs@firstcitygroup.com](mailto:corporateaffairs@firstcitygroup.com)

Tel No: +234(0)12793030

**FSDH Merchant Bank**

Founded in 1992, it provides merchant banking services, foreign exchange, investment banking and trade finance services in Nigeria to corporate and structured businesses.

Address

5th floor, UAC house,  
1/5 Odunlami Street,  
Marina, Lagos.

Website: [www.fsdhgroup.com](http://www.fsdhgroup.com)

Email: [fsdh@fsdhgroup.com](mailto:fsdh@fsdhgroup.com)

Tel: 01-2702880

**Guaranty Trust Bank**

This bank is popularly known for its online services that it offers. They use technology in making banking very easy for their customers. With your phone and an internet connection, you can transfer money from your account into any account and also cash your money from Western Union into your local bank account. It was founded in 1990.

Address

635, Akin Adesola Street,  
Victoria Island, Lagos.

Website: [www.gtbank.com](http://www.gtbank.com)

Email: enquiries@gtbank.com  
Tel: +234700482666328.

#### **Heritage Bank**

One of the most innovative banks in Nigeria that support small, medium and big businesses by providing loans and other normal banking services to their customers.

Address  
292B, Ajose Adeogun Street,  
Victoria Island, Lagos.  
Tel: 01-8447731.

#### **Keystone Bank**

It is a commercial bank owned by AMCON (Asset Management Corporation of Nigeria), approved and license by the Central Bank of Nigeria on the 5 of August, 2011. With subsidiaries in Uganda, Sierra Leone, Gambia and Liberia, Keystone Bank is offers effective solutions and services to its customers.

Address  
1, Victoria Island,  
Lagos.  
Website: [www.keystonebankng.com](http://www.keystonebankng.com)  
Tel: 07080605000

#### **Skye Bank**

Skye Bank is one of Nigeria's leading commercial banks offering premium banking services to their customers. It was founded in 2006.

Address  
3, Akin Adesola Street,  
Victoria Island, Lagos.  
Website: [www.skyebanking.com](http://www.skyebanking.com)  
Email: [info@skyebanking.com](mailto:info@skyebanking.com)  
Tel: 0024312701600

#### **Stanbic IBTC Bank**

Stanbic Bank Nigeria Limited and IBTC Chartered Bank Plc merge to become Stanbic IBTC Holdings.

Stanbic IBTC is a member of Standard Bank Group, a financial service gaint in South Africa.

Address  
IBTC Place,  
Walter Carington Cres,  
Lagos.  
Website: [www.stanbicibtc.com](http://www.stanbicibtc.com)  
Email:  
[customersnigeria@stanbicibtc.com](mailto:customersnigeria@stanbicibtc.com)  
Tel: 070022557826242.

#### **Sterling Bank**

Sterling Bank is popularly known as, "the one-customer bank" and they do stick to it. They deliver solutions that enhance stakeholders' value. It is one bank with premium banking experience with their customers. They do listen to their customer's voice.

Address  
235, Ikorodu Road, Oshodi Isolo,  
Lagos.  
Website: [www.sterlingbanking.com](http://www.sterlingbanking.com)  
Email:  
[customercare@sterlingbanking.com](mailto:customercare@sterlingbanking.com)  
Tel: 01-4484481-5

#### **Union Bank of Nigeria**

Union Bank of Nigeria is one of the oldest, respected and largest banks in Nigeria and West Africa large. They provide all banking services you can ever think of which treasury services is not out of it. They are also listed in the stock market.

Address  
Stallion Plaza, 36, Marina,  
Lagos  
Website: [www.unionbankng.com](http://www.unionbankng.com)  
Email: [info@unionbanking.com](mailto:info@unionbanking.com).

#### **United Bank of Africa (UBA)**

United Bank of Africa also one of the largest financial institutions license by the Central Bank of Nigeria. It has offices in 20 African countries and subsidiaries office in United States, United Kingdom and France.

Address  
UBA House,  
57, Marina Street,  
Victoria Island,  
Lagos.  
Website: [www.ubagroup.com](http://www.ubagroup.com)  
Email: [cfc@ubagroup.com](mailto:cfc@ubagroup.com)  
Tel: +23416319822.

#### **Unity Bank**

It is known as the largest employers of labour in Nigeria. It has it headquartered in Abuja. Founded in 2006 with the merging of nine financial institutions to form Unity Bank Plc.

Address  
Plot 785, Herbert Macaulay Way,  
CBD, Abuja.  
Website: [www.unitybanking.com](http://www.unitybanking.com)

Email is  
[we\\_care@unitybanking.com](mailto:we_care@unitybanking.com)  
Tel: +234(0)7080666030.

#### **Wema Bank**

It was founded May 2, 1945 and granted a commercial banking license that same year to commence banking activities. It is a trusted bank in terms of saving money and granting of loans. They allow anyone to use their Western Union irrespective whether the person is their account holder in the bank or not.

Address  
54, Marina, Lagos.  
Website: [www.wemabank.com](http://www.wemabank.com)  
Email:  
[purpleconnect@wemabank.com](mailto:purpleconnect@wemabank.com)  
Tel: +2348039003700.

#### **Zenith Bank**

Zenith Bank is popularly called, "The big boys bank" because of their high terms and conditions. It is among one of the largest and strongest commercial banks in Nigeria that accept remita. It was established in 1990, and it is listed in the stock market as the biggest tier-1 bank in Nigeria.

Address  
Zenith Heights,  
Plot 84, Ajose Adeogun Street,  
Victoria Island, Lagos.  
Website: [www.zenith.com](http://www.zenith.com)  
Email:  
[zenithdirect@zenithbank.com](mailto:zenithdirect@zenithbank.com)  
Tel: +234-1-2787000.

## شركات الطيران الدولية

### العامة في نيجيريا

**AERO CONTRACTORS**  
Room 2058, 2nd Floor,  
Murtala Mohammed Int. Airport,  
Ikeja, Lagos.  
Tel: +234 1 271 1512  
Web: <http://www.acn.aero>

**AEROFLOT-RUSSIAN**  
International Airlines  
31, Tafawa Balewa Sq. Lagos  
Tel: +234 1-263 7223

**ARIK AIR**  
Arik Air Aviation Centre,  
MMA Domestic Wing,  
P.O.Box 10468, Ikeja, Lagos  
Tel: +234 1 279 9900, 496 6606,  
Fax: +234 1 279 9900  
Web: <http://www.arikair.com>

**AIR AFRIQUE**  
84, opebi Road, Ikeja, Lagos  
Tel: +234 1 4962230, 4962657;  
Fax: +234 1 4970086  
Website: [www.airafrique.eu](http://www.airafrique.eu)

**AIR FRANCE**  
South Atlantic Petroleum Towers  
Plot 98, Adeola Odeku Street,  
Victoria Island, P.O.Box 201,  
Lagos  
Tel: +234 1 461 0 777  
Fax: +234 1 261 7959  
Web: <http://www.airfrance.com.ng/>

**ALITALIA**  
7, Oyin Jolayemi Street,  
Victoria Island, Lagos.  
Tel: +234 1 2611559, 2618106,  
4962570,  
Web: [www.alitalia.com](http://www.alitalia.com)

**AIR NIGERIA (CEASED)**  
9th Floor, Etiebets Place,  
21 Mobolaji Bank-Anthony Way,  
Ikeja, Lagos  
Tel: +234 1 320 2750, 461 2750  
Fax: +234 1 497 4750  
Web: [www.mvairnigeria.com](http://www.mvairnigeria.com)

**AIR INDIA**  
2nd Floor Water Parks Plaza,  
31/37, Toyin Street, Ikeja, Lagos  
Tel: +234 1 497 0061, 497 4749  
Fax: +234 1 497 4750  
Web: <http://www.airindia.com>

**ATLANTIC EXPRESS**  
AIRLINES  
(West Coast Shuttle)  
Address: Suite 1D, Princess  
Court,  
37 Ahmed Onibudo Street,  
Victoria Island, Lagos  
Tel: +234 1 461 3804, 262 3167

**BRITISH AIRWAYS**  
The Waterfront, Oyinkan  
Abayomi Drive  
Ikoyi, Lagos  
Tel: +234 1 269 5870 – 8  
Web: [www.britishairways.com](http://www.britishairways.com)

**CHINA SOUTHERN AIRLINES**  
Plot 98, Adeola Odeku,  
South Atlantic Petroleum Towers,  
Victoria Island, Lagos  
Web: [www.flychinasouthern.com](http://www.flychinasouthern.com)

**DELTA AIRLINES**  
Sky Logistics Ltd, 3B Sapara  
Williams Close,  
P.O.Box 71150, Victoria Island,  
Lagos  
Tel: +234 1 279 9000  
Fax: +234 1 279 9021  
Web: <http://www.delta.com>

**EMIRATES**  
Plot PC 30, Churchgate Building,  
Afribank Street,  
Victoria Island, Lagos  
Tel: +234 1 271 7600  
Fax: +234 1 271 7699  
Web: <http://www.emirates.com>

**EGYPT AIR**  
22B, Idowu Taylor Street,  
Victoria Island, Lagos  
Tel: +234 1 262 0087, 271 2308  
Fax: +234 1 280 11  
Web: <http://www.egyptair.com>

**ETHIOPIAN AIRLINES**  
3 Idowu Taylor Street, Victoria  
Island, Lagos  
Tel: +234 1 774 4711/2,  
Fax: +234 1 461 6297  
Web: <http://www.ethiopianairlines.com>

**GHANA AIRWAYS**  
128, Awolowo Road,  
Ikoyi, Lagos  
Tel: +234 1 269 2658, 269 2363  
Web: <http://www.fly-ghana.com>  
**KLM ROYAL DUTCH**  
AIRLINES  
Plot 98, Adeola Odeku,  
South Atlantic Petroleum Towers,

Victoria Island, Lagos  
Tel: +234 1 462 6124,  
Fax: +234 1 261 7959  
Web: <http://www.klm.com.ng>

**KENYA AIRWAYS**  
1st Floor, Churchgate Towers,  
PC 30, Afribank Street,  
Victoria Island, Lagos  
Tel: +234 1 271 9433/434/435  
Fax: +234 1 271 5849  
Web: [www.kenya-airways.com](http://www.kenya-airways.com)

**LUFTHANSA GERMAN**  
AIRLINES  
2nd Floor, Churchgate Tower,  
Plot PC 30, Afribank Street,  
Victoria Island, Lagos  
Tel: +234 1 461 2222,  
Fax: +234 1 266 4459  
Abuja: Transcorp Hilton  
Congress Hall, Abuja  
Tel: +234 7034011336  
Port Harcourt: Hotel Presidential,  
Port Harcourt.  
Tel: +234 84 462222  
Web: [www.lufthansa.com.ng](http://www.lufthansa.com.ng)

**MIDDLE EAST AIRLINES**  
1 Engineering Close,  
Off Idowu Taylor Street,  
Victoria Island  
Tel: +234 1 262 4348, 270 5141,  
Fax: +234 1 462 7080  
Web: <http://www.me.com.lb>

**QATAR AIRWAYS**  
2nd Floor, Ecobank Building,  
Plot 21, Ahmadu Bello Way  
Victoria Island, Lagos  
Tel: +234 1 463 3333,  
Web: [www.qatarairways.com](http://www.qatarairways.com)

**SAUDI AIR**  
6C, Murtala Mohammed  
Way, Kano  
Tel: +234 64 627 1200,  
Web: [www.saudiairlines.com](http://www.saudiairlines.com)

**VIRGIN ATLANTIC**  
The Ark Towers,  
Plot 17, Ligali Ayorinde Street  
Victoria Island, Lagos  
Tel: +234 1 320 2750, 461 2750  
Web: <http://www.virgin-atlantic.com>

**SOUTH AFRICAN AIRLINES**  
28C, Adetokunbo Ademola Street,  
Victoria Island, Lagos  
Tel: +234 1 774 3197, 270 2681  
Web: <http://www.flysaa.com>

**TURKISH AIRLINES**  
**Plot 1, Wing B, South Petroleum Towers,**  
**2nd Floor, Adeola Odeku St, Victoria Island, Lagos**  
**Tel: +234 1 277 2230,**  
**Fax: +234 1 491 7019**  
**Web: [www.turkishairlines.com](http://www.turkishairlines.com)**

## **شركات الطيران الداخلى في نيجيريا**

### **AERO CONTRACTORS**

Room 2058, 2nd Floor,  
 Murtala Mohammed Int.  
 Airport, Ikeja, Lagos.  
 Tel: +234 1 271 1512  
 Web: <http://www.acn.aero>  
**AL-DAWOOD AIR (CEASED)**  
 41/43, Bombay Crescent,  
 Apapa, Lagos.  
 Tel: +234 1 659 4735, 8037268535,  
 Email: [info@aldawoodgroup.com](mailto:info@aldawoodgroup.com)  
 Web: [www.aldawoodgroup.com](http://www.aldawoodgroup.com)

### **ARIK AIR**

Arik Air Aviation Centre,  
 MMIA Domestic Wing,  
 P.O.Box 10468, Ikeja, Lagos  
 Tel: +234 1 279 9900, 496 6606,  
 Fax: +234 1 279 9900  
 Web: <http://www.arikair.com>

### **ALLIED AIR CARGO**

Nahco Cargo Building,  
 2nd Floor, Murtala Mohammed  
 International Airport, Ikeja, Lagos  
 Tel: +234 1 659 4735, 8037268535,  
 Email: [info@alliedaircargo.com](mailto:info@alliedaircargo.com)  
 Web: <http://www.alliedairng.com/>

### **AFRIJET AIRLINES (CEASED)**

NAHCO New Building,  
 Murtala Mohammed Int. Airport,  
 Ikeja, Lagos  
 Tel: +234 1 493 1146 – 8,  
 Web: [www.flyafrijet.com](http://www.flyafrijet.com)

### **AIR MIDWEST (CEASED)**

43B, Toyin Street, Ikeja, Lagos  
 Tel: +234-1-7918222  
 Email: [info@airmidwestng.com](mailto:info@airmidwestng.com)

### **AIR NIGERIA (CEASED)**

9th Floor, Etiebet Place,  
 21 Mobolaji Bank-Anthony Way,  
 Ikeja, Lagos.  
 Tel: +234 1 320 2750, 461 2750  
 Fax: +234 1 497 4750  
 Web: [www.myairnigeria.com](http://www.myairnigeria.com)

### **ASSOCIATED AVIATION**

56 MKO Abiola Crescent  
 Off Toyin Street.  
 Ikeja, Lagos.

### **AIR PEACE**

25, Sobo Arobiodu Street,  
 GRA Ikeja, Lagos State.  
 Abuja Office:  
 Transcorp Hilton Branch,  
 No 1 Aguiyi Ironsi Street,  
 Maitama, Abuja, FCT.  
 Tel: +234 8140409808.  
 Ticketing Reservations  
 +234 8176689759, 08176689760  
 Web: <http://www.flyairpeace.com>

### **AZMAN AIR SERVICES LTD**

No 1 Zaria Road, Kano, Kano State  
 Tel: +234 (0)807 756 0768,  
 +234 (0)703 235 6555,  
 Web: <http://www.airazman.com>

### **BRISTOW HELICOPTERS**

General Aviation Area,  
 Murtala Mohammed Int. Airport,  
 Ikeja, Lagos Nigeria  
 Tel: +234 (1) 2704590-2  
 Fax: +234 (1) 2707683  
 Web: [www.bristowgroup.com](http://www.bristowgroup.com)

### **DANA AIRLINES**

51, Allen Avenue Ikeja, Lagos  
 Tel: +234 1 280 9888  
 Web: [www.flydanaair.com](http://www.flydanaair.com)

### **CAVERTON HELICOPTERS**

Ozumba Mbadwe Avenue,  
 Victoria Island, Lagos  
 Tel: +234 1 7903510, 7379255  
 MMIA, Ikeja, Lagos  
 Tel: +234 1 737 9254, 792 6435  
 Web: [www.caverton-helicopters.com](http://www.caverton-helicopters.com)

### **CHANCHANGI AIRLINES**

Plot A5/6 Kachia Road,  
 P.O. Box 679, Kaduna South,  
 Kaduna  
 Tel: +234 62 231778, 236442,  
 Fax: +234 62 231010.  
 Lagos Office:  
 Airport Terminal 1 & 11  
 Murtala Mohammed Int. Airport,  
 Lagos  
 Tel: + 234 1-7744660, 1-4978226  
 Web: [www.chanchangi.com](http://www.chanchangi.com)

### **DORNIER AVIATION AIEP LTD**

General Aviation Service Centre,  
 Old Kaduna Airport, Kawo, P.O.  
 Box 5662, Kaduna  
 Web: <http://www.dananig.aero>  
 Tel: +234 (0)62 771 230

### **FIRSTNATION PLAZA**

66B Opebi Road Ikeja, Lagos.  
 P.M.B 21766, Ikeja, Lagos.  
 Tel: +234-1-2702700-1  
 Fax: +234-1-2707936  
 Web: <http://www.flyfirstnation.com>

### **IRS AIRLINES**

Abuja: 1st Floor, IGI House  
 No 3, Gwani Street, Off IBB Way,  
 Wuse IV  
 FCT, Abuja  
 Lagos:  
 Level One, MMA2 Aiport  
 Ikeja, Lagos.

### **MED-VIEW AIRLINE**

Lagos: 2 Olowu Street, Ikeja,  
 Lagos,  
 Tel: 234-01-7416476  
 Abuja: Suite F.28, 1st Floor Metro  
 Plaza,  
 Plot 991 & 992 Maimalari Street  
 Cadastral Zone, Central Business  
 District, Abuja  
 Tel: 234-09-870-6249

### **OVERLAND**

17, Simbiat Abiola Road,  
 PO Box 3165, Ikeja, Lagos.  
 Tel: +234 1 497 9780-5, 497 1247  
 Fax: +234 1 497 9788  
 Web: [www.overland.aero](http://www.overland.aero)

### **ORIENTAL AIRLINES**

14, Simbiat Abiola Rd,  
 Off Bank Anthony Way,  
 Ikeja, Lagos  
 Tel: +234 1 496 6252

### **PAN AFRICAN AIRLINES**

MMIA Old Domestic, Ikeja, Lagos  
 Tel: +234 1 4963601, 4963798

### **VERITAS AIRLINE**

Nigus House, 12/14,  
 Modupe Oshikoya Street,  
 Victoria Island, Lagos  
 Tel: +234 1-261 1556, 261 1562

### **DISCOVERY AIR**

5, Esugbaya Street,  
 Off Oba Akinjobi Street,  
 G.R.A Ikeja, Lagos  
 Tel: +234 01-4532620, 01-4532621  
 web: <http://discoveryair.com.ng>

## **الفنادق في نيجيريا**

### **GURA HOTEL**

Nature of business  
Hospitality Services  
Head Office  
Moshood Abiola Road, Area 7,  
Garki, P.M.B 40, Garki, Abuja,  
Nigeria  
Tel: +234-8059655838,  
8037040155, 8037119612  
Fax: +234-9-2342750  
**Email:** agurahotelabuja@gmail.com  
[info@agurahotel.com](mailto:info@agurahotel.com)  
Website: [www.agurahotel.com](http://www.agurahotel.com)

### **ABUJA DANNIC HOTELS**

Nature of business  
Hospitality Services,  
Seminar/Conference  
Facilities, Indoor & Outdoor  
Catering Services, and  
Car-Hire Services  
Head Office  
Plot 93, Oyo Street, Area 2, Section  
1, Garki,  
P.O Box 6581, Abuja, Nigeria  
Tel: +234- 080-7668-8339, (+234)  
9-874-1699  
Fax: +234-9-2348185  
**Email:** [abuja@dannichotels.com](mailto:abuja@dannichotels.com)  
Website: [abuja.dannichotels.com](http://abuja.dannichotels.com)

### **ALL SEASONS HOTEL**

*Nature of business*  
Hotel and Accommodations  
**Address**  
Plot 5047-5049, Commercial  
District, Off Port Harcourt Road,  
Owerri, Imo State, Nigeria  
Tel: +234-83-233428, 233375  
Mobile 0803-7327667, 0802-  
7327667  
**Email:**  
[info@allseasonshotelnigeria.com](mailto:info@allseasonshotelnigeria.com)  
Website:  
[www.allseasonshotelnigeria.com](http://www.allseasonshotelnigeria.com)

### **BAY DORCHESTER**

Nature of business  
Hotel services  
Plot 1224, Bishop Oluwole Street,  
Victoria Island, Lagos, Nigeria  
+234-1- 2629408, 2629409,  
2611340, 2611344, 2700246-7  
**Email:**  
[frontoffice@baydorchester.com](mailto:frontoffice@baydorchester.com)  
Website: [www.baydorchester.com](http://www.baydorchester.com)

### **BINEZ HOTELS LTD.**

Nature of business  
Hospitality and Catering Services  
Head Office

5/11 Nwogu Stret, Umungasi,  
P.O Box 3678, Aba, Nigeria  
Tel: +234-82-222941, 225267,  
222142, 440030  
Fax: +234-82-440030  
**Email:** [binez@infoweb.abs.net](mailto:binez@infoweb.abs.net)  
**Website:** [www.binezhotels.bizhotin.com](http://www.binezhotels.bizhotin.com)

### **B-JAY'S HOTEL**

Nature of business  
Hospitality and Catering Services  
Head Office  
24, Samuel Manuwa Street,  
P.O. Box 72623, Victoria Island,  
Lagos, Nigeria  
Tel: +234-8148808800,  
7008808800  
**Email:** [reservations@bjays.com](mailto:reservations@bjays.com)  
**Email:** [bjayshotel124@yahoo.com](mailto:bjayshotel124@yahoo.com)

### **CRYSTAL PALACE HOTEL**

**D'ROVANS HOTEL LTD**  
Nature of business  
Hospitality and Catering Services,  
Conference and Recreation  
Facilities  
Head Office  
Francis Aiyegbeni Close, Ring  
Road,  
P.M.B 1457, Ibadan, Nigeria  
Tel: 02-2312907-8, 2313617-8  
Mobile 0803-7171988  
Fax: 02-2318371  
**Email:** [d'rovans@skannet.com](mailto:d'rovans@skannet.com)

### **EKO HOTELS AND SUITES LIMITED**

Nature of business  
Hospitality Services  
Head Office  
Kuramo Waters  
Adetokunbo Ademola Street,  
Victoria Island,  
P.M.B 12724, Lagos, Nigeria  
Tel: +234-1--2624600-19, 2614444,  
2620076 and 2614936  
Fax: +234-1--2615205 and 2618083  
**Email:** [sales@ekohotels.com](mailto:sales@ekohotels.com)  
**Website:** [www.ekohotels.com](http://www.ekohotels.com)

### **FEDERAL PALACE HOTEL & CASINO**

Nature of business  
Hospitality Services  
\*Restaurant & Catering  
Services \*Conference &  
Banquet Facilities  
Head Office  
6-8, Ahmadu Bello Way

Victoria Island, Lagos.  
Tel: +234-1- 2779136  
**Email:** [boladale.olalude@ng.suninternational.com](mailto:boladale.olalude@ng.suninternational.com)  
Contact person  
BOLA ANDREWS  
(Purchasing GSA)

### **RADISSON BLU ANCHORAGE HOTELS**

Nature of business  
Hospitality Services  
Head Office  
1a, Ozumba Mbadiwe Road,  
Victoria Island,  
P.M.B 12724, Lagos, Nigeria  
Tel: +234-7080610000  
**Email:**  
[info@lagos@radissonblu.com](mailto:info@lagos@radissonblu.com)  
**Website:** [www.radissonhotels.com](http://www.radissonhotels.com)

### **FOUR POINTS HOTEL BY SHERATON LAGOS**

Off Lekki Expressway, after  
ExxonMobil Office,  
Oniru Estate, Victoria Island  
Lagos.  
Tel: +234(1) 4489444,  
4489422  
E-mail:  
[sales.lagos@fourpoints.com](mailto:sales.lagos@fourpoints.com)  
Website:  
[www.fourpointmts.com/lagos](http://www.fourpointmts.com/lagos)

### **LAGOS ORIENTAL HOTEL**

3 Lekki Road, after ExxonMobil  
Office,  
Victoria Island  
Lagos.  
Tel: +234(1) 2806600  
Fax: +234(1) 2806609  
E-mail: [info@lagosoriental.com](mailto:info@lagosoriental.com)  
Website:  
[www.lagosoriental.com](http://www.lagosoriental.com)

### **RADISSON BLU ANCHORAGE HOTEL LAGOS**

Ozumba Mbadiwe Avenue  
Victoria Island  
Lagos.  
Tel: +234(1) 4610125 \*(70)  
80610000

Fax: +234(1) 4610126  
 E-mail:  
[info.lagos@radissonble.com](mailto:info.lagos@radissonble.com)  
 Website:  
[www.radissonblu.com/hotel-lagos](http://www.radissonblu.com/hotel-lagos)

#### **EXCELLENCE HOTEL AND CONFERENCE CENTRE**

Nature of business  
 Hospitality & Catering Services \*  
 Conference Facilities  
 Head Office  
 Ijaye-Isheri Road, near WAEC  
 Office, Ogba\_Aguda, Ikeja, Lagos,  
 Nigeria  
 Tel: +234-1- 4707494-5, 4922134,  
 4922924, 4923329  
 Email:  
[excellencehotel@hyperia.com](mailto:excellencehotel@hyperia.com)  
 Website: [www.hotelsupport.com](http://www.hotelsupport.com)

#### **GRAND HOTEL**

Nature of business  
 Hospitality Services \* Convention  
 Centre & Resort  
 Head Office  
 112, Nnebisi Road,  
 P.O. Box 57, Asaba, Nigeria  
 Tel: +234-56-282030-49  
 Fax: +234-56-280661  
 Email: [grandhotel@siotel.com](mailto:grandhotel@siotel.com)  
 Website:  
[www.grandhotelasaba.com](http://www.grandhotelasaba.com)

#### **HERITAGE COURTS & INNS**

Nature of business  
 Hospitality Services  
 Head Office  
 187, Moshood Olugbani Street,  
 off Lagali Ayorinde Street, Victoria  
 Island, Lagos, Nigeria  
 Tel/Fax: +234-1- 2614949,  
 2619501, 3200134, 4619460,  
 4619834-5, 01-7751677  
 Email: [ecog@infoweb.abs.net](mailto:ecog@infoweb.abs.net)

#### **HOTEL NEWCASTLE**

Nature of business  
 Hotel and catering Services  
 Head Office  
 Plot 11, Adebayo Mokuolu Street,  
 Anthony Village, Lagos, Nigeria  
 Tel: +234-1-4971473, 4971475,  
 4971482, 4971463-64, 4971471  
 Fax: +234-1-4971466, 4971480,  
 4971479  
 Email:  
[hotellnc@alpha.linkserve.com](mailto:hotellnc@alpha.linkserve.com),  
[ernestdas@hotmail.com](mailto:ernestdas@hotmail.com)

#### **HOTEL SUPPORT SERVICES LTD**

Nature of business  
 Hotel, Catering Services and  
 Consultancy  
 Head/Corporate Office  
 93, Allen Avenue,  
 P.O Box 6225, Ikeja, Lagos  
 Tel: +234-1-4970003, 7742309,  
 7737034  
 Fax: +234-1-4933993  
 Email: [hssl@infoweb.abs.net](mailto:hssl@infoweb.abs.net)  
 Email: [info@hotelsupport.com](mailto:info@hotelsupport.com)  
 Website: [www.hotelsupport.com](http://www.hotelsupport.com)

#### **HOTEL VICTORIA PALACE**

Nature of business  
 Hospitality Services \*Restaurant &  
 Catering Services \*Conference &  
 Banquet Facilities  
 Head Office  
 Plot 1623, Saka Jojo Street, off  
 Idejo Street, Victoria Island, Lagos,  
 Nigeria  
 Tel: +234-1- 26259+234-1-8  
 Fax: +234-1- 2625900  
 Email:  
[hotelvp@alpha.linkserve.com](mailto:hotelvp@alpha.linkserve.com)  
 Contact person  
 Mr. P. Dayaparan, Manager  
 \Tel: +234-1- 2625901  
 Email: [dayaparan@yahoo.com](mailto:dayaparan@yahoo.com)

#### **IKEJA HOTEL PLC**

Nature of business  
 Hotel Proprietors and Managers  
 Head Office  
 Federal Palace Suites Hotel,  
 Ahmadu Bello Way,  
 P.M.B. 8+234-1-48, Victoria Island,  
 Lagos, Nigeria  
 Tel: +234-1- 2610030, 2623116-25  
 Ext 250) Mobile:+234-803-3188841  
 Fax: +234-1- 2619009, 2625815  
 Email: [ihlservices@hyperia.com](mailto:ihlservices@hyperia.com)  
 Email: [ikejahotel@hyperia.com](mailto:ikejahotel@hyperia.com)  
 Contact person  
 Mr. G. V. Tokunboh, Ag. Controller  
 Operation

#### **IVORY SUITES HOTELS LTD**

Nature of business  
 Hospitality & Catering Services,  
 Car-Hire Services, and Business  
 Center Services  
 Head Office  
 Plot 269, Port Said Street  
 Off Addis Ababa Crescent, Zone 4,  
 Wuse, Abuja, Nigeria  
 Tel: +234-9-5234208, 5239023  
 Fax: +234-9-5239023  
 Email: [ivorysuites@yahoo.com](mailto:ivorysuites@yahoo.com)

#### **LAGOS AIRPORT HOTEL LTD**

Nature of business  
 Hotel Services \* Conference  
 Facilities  
 Head Office  
 111, Obafemi Awolowo Way  
 P.M.B. 21041, Ikeja, Lagos, Nigeria  
 Tel: +234-1- 4978670-9  
 Fax: +234-1- 4937573, 4970620  
 Email: [laph@rcl.nig.com](mailto:laph@rcl.nig.com)  
 Website:  
[www.lagosairporthotel.com](http://www.lagosairporthotel.com)

#### **LASAL INTERNATIONAL HOTEL**

Nature of business  
 Hospitality Services \* Outdoor  
 Catering Services  
 Head Office  
 43A, Muritala Mohammed  
 International Airport Road,  
 opp. Mafoluku Junction, Ajao  
 Estate,  
 P. O. Box 7079, Marina, Lagos,  
 Nigeria  
 Tel: +234-1- 2882724  
 Mobile +234-803-3044337, 803-  
 5530375  
 Email: [lasalhotel@yahoo.com](mailto:lasalhotel@yahoo.com)  
 Website: [www.lasalhotel.com](http://www.lasalhotel.com)

#### **LEKKI HYATT HOTEL**

Nature of business  
 Accommodation and Restaurants  
 Address  
 Evarastus Akingbola Street, Off  
 Road 47,  
 Off Admiralty Way, Lekki Phase 1  
 Lagos, Nigeria  
 Tel: +234-1-2705627, 2708485  
 Fax: +234-1-2708486  
 Website: [www.thelekkihyatt.com](http://www.thelekkihyatt.com)

#### **MAINLAND HOTEL LIMITED**

**Nature of business**  
 Hotel & Accommodations  
**Address**  
 2/4 Murtala Mohammed Way,  
 Ebute Metta,  
 P.O box 2158, Lagos, Nigeria  
 Tel: +234-1-7741388, 4722709,  
 7916110  
 Mobile +234-803-3068326  
**Email:**  
[reservations@mailandhotel.com](mailto:reservations@mailandhotel.com)  
**Website:** [www.mainlandhotel.com](http://www.mainlandhotel.com)

#### **NICON HOTELS LTD.**

*Nature of business*  
 Hotel Service  
 Head office  
 Plot 557, Port Harcourt Crescent,

Off Gimibiya Street, Ahmadu Bello  
Way, Garki II, P. O. Box 4794,  
Garki, Abuja, Nigeria  
Tel: +234-9-3140151-2  
Mobile +234-802-3189778  
Email: [nhl@niconhotels.com.ng](mailto:nhl@niconhotels.com.ng)  
Website: [www.niconhotels.com.ng](http://www.niconhotels.com.ng)

#### **ROCKVIEW HOTELS**

Nature of business  
Hotel and Hospitality Services  
Head Office  
Plot 789, Cadastral Zone A8,  
Adetokunbo Ademola Crescent  
Wuse 11, P.O Box 5879, Garki,  
Abuja, Nigeria  
Tel: +234-9-4136722-38  
Fax: +234-9-4136768, 4136720  
Email:  
[info@rockviewhotelabuja.com](mailto:info@rockviewhotelabuja.com)  
Website:  
[www.rockviewhotelabuja.com](http://www.rockviewhotelabuja.com)

#### **PARKVIEW HOTELS**

Nature of business  
Hotel and Hospitality services  
Head office  
Plot 2390, Takoradi Street, Zone 1,  
Wuse, Abuja, Nigeria  
Tel: +234-9-5239441, 5239590,  
Fax: +234-9-5239594.  
Email: [contact@parkviewhotelng.com](mailto:contact@parkviewhotelng.com)  
Website: [www.parkviewhotelng.com](http://www.parkviewhotelng.com)

#### **SHERATON LAGOS HOTEL & TOWERS**

Nature of business  
Hospitality & Catering Services and  
Conference & Banqueting Facilities

Head Office  
30, Mobolaji Bank-Anthony Way,  
P.M.B. 21189, Ikeja, Lagos, Nigeria  
Tel: +234-1- 4978660-9  
Fax: +234-1- 4970321-2  
Email: [sheraton@nigol.net.ng](mailto:sheraton@nigol.net.ng)  
Email:  
[reservations.00445@sheraton.com](mailto:reservations.00445@sheraton.com)  
Website: [www.sheraton.com/lagos](http://www.sheraton.com/lagos)  
Website: [www.starwoodhotels.com](http://www.starwoodhotels.com)

#### **PRECIOUS PALM ROYAL HOTEL LTD.**

Nature of business  
Hospitality Services  
Head Office  
Isiohor Village,  
Lagos-Benin City Expressway,  
P.O. Box 10341, Ugbowo, Benin  
City, Nigeria  
Tel: +234-52-602074, 602075,  
602076, 602077  
Fax: +234-52-602101  
Email:  
[preciouspalmroyalhotel@yahoo.com](mailto:preciouspalmroyalhotel@yahoo.com)  
Website:  
<http://www.preciouspalmroyalhotel.com>

#### **PREMIER HOTEL**

Nature of business  
Hospitality & Catering Services  
Head Office  
Mokola Hill, off Oyo Road,  
Oremeji,  
P.O. Box 1206, Ibadan  
Tel: +234-2-2410117, 2410133,  
2414304, 2411234, 2414122  
Fax: +234-2-2414328, 2414582  
Email: [premierhotel@skannet.com](mailto:premierhotel@skannet.com)

#### **PRIME RESORTS, ABUJA (Prime Guest Houses & Resorts Ltd.)**

Nature of business  
Hospitality & Catering Services,  
and Business-Center Services  
Head Office  
Plot 679, Ogbomosho Street,  
Off Tafawa Balewa Way, Area 8,  
Garki, Abuja, Nigeria  
Tel: +234-9-2343557, 2343697,  
2346026, 2346027  
Fax: +234-9-2343665  
Contact person  
Operations/Services Manager

#### **PRINCESS SUITES LTD.**

Nature of business  
Hospitality & Catering Services,  
Car-Hire Services, Business-Center  
Services  
Head Office  
Plot 1760, Lome Street, Zone 7,  
Wuse, Abuja, Nigeria  
Tel: +234-9-5238334-6  
Fax: +234-9-5237727  
Email: [princesssuits@yahoo.com](mailto:princesssuits@yahoo.com),  
[princesssuits@infoweb.abs.net](mailto:princesssuits@infoweb.abs.net)  
Website: [www.princesssuitsnigeria.com](http://www.princesssuitsnigeria.com)

## المواقع الإلكترونية للوزارات المعنية فى ولاية لاجوس

### Lagos State Ministries

S/N	Ministry	Website Address
1	<u>Ministry Of Agriculture</u>	<a href="http://agriculture.lagosstate.gov.ng">agriculture.lagosstate.gov.ng</a>
2	<u>Ministry Of Commerce, Industry &amp; Cooperatives</u>	<a href="http://mcic.lagosstate.gov.ng">mcic.lagosstate.gov.ng</a>
3	<u>Ministry Of Economic Planning &amp; Budget</u>	<a href="http://mepb.lagosstate.gov.ng">mepb.lagosstate.gov.ng</a>
4	<u>Ministry Of Education</u>	<a href="http://education.lagosstate.gov.ng">education.lagosstate.gov.ng</a>
5	<u>Ministry of Energy &amp; Mineral Resources</u>	<a href="http://memr.lagosstate.gov.ng">memr.lagosstate.gov.ng</a>
6	<u>Ministry of Establishments, Training and Pensions</u>	<a href="http://metp.lagosstate.gov.ng">metp.lagosstate.gov.ng</a>
7	<u>Ministry of Finance</u>	<a href="http://finance.lagosstate.gov.ng">finance.lagosstate.gov.ng</a>
8	<u>Ministry Of Health</u>	<a href="http://health.lagosstate.gov.ng">health.lagosstate.gov.ng</a>
9	<u>Ministry Of Home Affairs</u>	<a href="http://homeaffair.lagosstate.gov.ng">homeaffair.lagosstate.gov.ng</a>
10	<u>Ministry Of Housing</u>	<a href="http://housing.lagosstate.gov.ng">housing.lagosstate.gov.ng</a>
11	<u>Ministry Of Information &amp; Strategy</u>	<a href="http://information.lagosstate.gov.ng">information.lagosstate.gov.ng</a>
12	<u>Ministry of Justice</u>	<a href="http://justice.lagosstate.gov.ng">justice.lagosstate.gov.ng</a>
13	<u>Ministry of Local Government &amp; Community Affairs</u>	<a href="http://mlgca.lagosstate.gov.ng">mlgca.lagosstate.gov.ng</a>
14	<u>Ministry of Physical Planning &amp; Urban Development</u>	<a href="http://mppud.lagosstate.gov.ng">mppud.lagosstate.gov.ng</a>
15	<u>Ministry of Science &amp; Technology</u>	<a href="http://most.lagosstate.gov.ng">most.lagosstate.gov.ng</a>

16	<u>Ministry Of Special Duties &amp; Intergovernmental Relations</u>	<a href="http://specialduties.lagosstate.gov.ng">specialduties.lagosstate.gov.ng</a>
17	<u>Ministry of the Environment</u>	<a href="http://environment.lagosstate.gov.ng">environment.lagosstate.gov.ng</a>
18	<u>Ministry Of Transportation</u>	<a href="http://transportation.lagosstate.gov.ng">transportation.lagosstate.gov.ng</a>
19	<u>Ministry of Waterfront Infrastructure Development</u>	<a href="http://waterfront.lagosstate.gov.ng">waterfront.lagosstate.gov.ng</a>
20	<u>Ministry of Works &amp; Infrastructure</u>	<a href="http://worksandinfrastructure.lagosstate.gov.ng">worksandinfrastructure.lagosstate.gov.ng</a>
21	<u>Ministry of Youth &amp; Social Development</u>	<a href="http://youthandsocialdevelopment.lagosstate.gov.ng">youthandsocialdevelopment.lagosstate.gov.ng</a>
22	<u>Ministry of Tourism, Arts &amp; Culture</u>	<a href="http://tourismartandculture.lagosstate.gov.ng">tourismartandculture.lagosstate.gov.ng</a>
23	<u>Ministry of Women Affairs and Poverty Alleviation</u>	<a href="http://wapa.lagosstate.gov.ng">wapa.lagosstate.gov.ng</a>
24	<u>Ministry Of Wealth Creation And Employment</u>	<a href="http://wealthcreation.lagosstate.gov.ng">wealthcreation.lagosstate.gov.ng</a>
25	<u>Lagos State Sports Commission</u>	<a href="http://sportcommission.lagosstate.gov.ng">sportcommission.lagosstate.gov.ng</a>
26	<u>Central Business Districts</u>	<a href="http://cbd.lagosstate.gov.ng">cbd.lagosstate.gov.ng</a>
27	<u>Office of Overseas Affairs and Investment</u>	<a href="http://overseasaffairs.lagosstate.gov.ng">overseasaffairs.lagosstate.gov.ng</a>
28	<u>Office of Civic Engagement</u>	<a href="http://civicengagement.lagosstate.gov.ng">civicengagement.lagosstate.gov.ng</a>
29.	<u>Lands Bureau</u>	<a href="http://landsbureau.lagosstate.gov.ng">landsbureau.lagosstate.gov.ng</a>
30.	<u>Office of State Auditor-General</u>	<a href="http://auditorgeneral.lagosstate.gov.ng">auditorgeneral.lagosstate.gov.ng</a>
31.	<u>Education District I</u>	<a href="http://educationdistrict1.lagosstate.gov.ng">educationdistrict1.lagosstate.gov.ng</a>
32.	<u>Education District II</u>	<a href="http://educationdistrict2.lagosstate.gov.ng">educationdistrict2.lagosstate.gov.ng</a>
33.	<u>Education District III</u>	<a href="http://educationdistrict3.lagosstate.gov.ng">educationdistrict3.lagosstate.gov.ng</a>

34.	<u>Education District IV</u>	<a href="http://educationdistrict4.lagosstate.gov.ng">educationdistrict4.lagosstate.gov.ng</a>
35.	<u>Education District V</u>	<a href="http://educationdistrict5.lagosstate.gov.ng">educationdistrict5.lagosstate.gov.ng</a>
36.	<u>Education District VI</u>	<a href="http://educationdistrict6.lagosstate.gov.ng">educationdistrict6.lagosstate.gov.ng</a>
37.	<u>Lagos State Civil Service Commission</u>	<a href="http://civilservice.lagosstate.gov.ng">civilservice.lagosstate.gov.ng</a>
38.	<u>Audit Service Commission</u>	<a href="http://asc.lagosstate.gov.ng">asc.lagosstate.gov.ng</a>
39.	<u>Health Service Commission</u>	<a href="http://hsc.lagosstate.gov.ng">hsc.lagosstate.gov.ng</a>
40.	<u>Local Government Service Commission</u>	<a href="http://lgsc.lagosstate.gov.ng">lgsc.lagosstate.gov.ng</a>
41.	<u>Teachers Establishment and Pensions Office, TEPO</u>	<a href="http://teachersestablishment.lagosstate.gov.ng">teachersestablishment.lagosstate.gov.ng</a>
42.	<u>Lagos State Independent Electoral Commission</u>	<a href="http://lasiec.lagosstate.gov.ng">lasiec.lagosstate.gov.ng</a>
43.	<u>Lagos State Primary Health Care Board</u>	<a href="http://primaryhealthcare.lagosstate.gov.ng">primaryhealthcare.lagosstate.gov.ng</a>

القسم الثاني  
العلاقات الاقتصادية بين مصر  
ونيجيريا

### العلاقات الاقتصادية والتجارية بين مصر ونيجيريا :

- تشارك كل من مصر ونيجيريا فى العديد من المنظمات الاقليمية والدولية وبصفة خاصة الاتحاد الافريقى/ ومبادرة النيباد/ حركة عدم الانحياز/ منظمة المؤتمر الاسلامى/ مجموعة الثمانية النامية (D8) ولهما اكبر حصتين فى البنك الافريقى للتصدير والاستيراد.
- تبادلت مصر ونيجيريا العلاقات الدبلوماسية بعد عام واحد فقط من استقلالها (اكتوبر ١٩٦٠) حيث افتتحت مصر سفارة لها فى لاجوس عام ١٩٦١، ثم نقلت الى العاصمة الفيدرالية الجديدة ابوجا عام ٢٠٠١.

### الاطار التعاقدى بين البلدين :

#### ١. الاتفاقات المبرمة :-

- اتفاق تجارة موقع عام ٢٠٠٢.
- اتفاق تعاون اقتصادى وعلمى وفنى موقع عام ١٩٨٢.
- اتفاق تعاون بين الاتحاد العام للغرف التجارية المصرية واتحاد الغرف النيجيرية موقع عام ١٩٩٣.
- اتفاق نقل جوى بين البلدين موقع عام ١٩٩٧.
- اتفاق تعاون فى مجال الصحة والدواء موقع عام ٢٠٠٢.
- مذكرة تفاهم بين هيئة الدواء المصرية والوكالة الوطنية النيجيرية لإدارة الغذاء والدواء والرقابة موقعة فى ديسمبر ٢٠٢٣.
- مذكرة تفاهم للتعاون فى الصناعات الدفاعية أغسطس ٢٠٢٤

#### ٢. الاتفاقات الموقعة بالاحرف الاولى:

- اتفاق دعم وحماية الاستثمارات موقع عام ٢٠٠٠ (وزارة الصناعة النيجيرية ووزارة الاقتصاد والتجارة الخارجية المصرية).

#### ٣. الاتفاقات محل التفاوض:

- مشروع اتفاق تجنب الازدواج الضريبى (جارى دمج المشروعين المصرى والنيجيرى).
- مشروع اتفاق النقل البحرى بين البلدين.
- مشروع اتفاق مقترح نيجيرى للتعاون الاقتصادى والفنى مقدم من وزارة الصناعة والتجارة والاستثمار النيجيرية فى يونيو ٢٠٢٣ (مازال تحت الدراسة لدى الجانب المصرى).
- مقترح من الجانب النيجيرى لتوقيع مذكرة تفاهم فى مجال المساعدات الإدارية المتبادلة لتطبيق الجمارك (مازال تحت الدراسة لدى الجانب المصرى)

### مجلس الأعمال المصري النيجيري

بتاريخ ٢٠٢١/٨/٣١ أصدرت وزيرة التجارة والصناعة قرارا بإعادة تشكيل الجانب المصري في مجلس الأعمال المصري النيجيري برئاسة الدكتور/ وليد جمال الدين رئيس المجلس التصديري لمواد البناء والحراريات والصناعات المعدنية والتشييد والبناء، وعضو مجلس إدارة الشركة الحديثة للمواد العازلة. وقد نص القرار على أن تتضمن عضوية المجلس كلا من:

- المهندس / رامي جلال المجموعة الدولية للدهانات الحديثة.
- السيد / تامريونس - شركة بروكاتر وجامبل مصر.
- المهندس / محمد السيد - شركة كابسي للدهانات.
- المهندس / جون بشاي - شركة الشرق للتجارة والصناعة.
- السيد / عمر مهنا شركة الإسكندرية للإطارات.
- المهندس / خالد سعد - شركة الزامل للهياكل الفولاذية.
- السيد / أحمد السويدي - الشركة المتحدة للمعادن السويدي.
- المهندس / أحمد البكري - الشركة الدولية لتكنولوجيا العزل / انسوتك.
- المهندس / هشام البنهاوي - شركة النيل للمواد العازلة/ بيتونيل.
- الدكتور/ هشام عبد الحميد - الشركة الوطنية لمنتجات الذرة.
- المهندس / أحمد مصطفى - شركة دهيدرو فودز.
- السيدة / سهام عبد المجيد - شركة سامسونج إلكترونيكس مصر.
- الدكتور/ أحمد كيلاني - الشركة المصرية الدولية للصناعات الدوائية/ ايبيكو.
- الدكتور/ شرين حلمي الشركة الإسلامية للأدوية/ فاركو.
- الدكتور/ ماجد جورج شركة ماميبا مصر لمستحضرات التجميل.

وقد نص القرار على أن تكون مدة عمل المجلس ٣ سنوات من تاريخ نشره بالوقائع المصرية وتضمن في مادته الثانية أن يرفع رئيس الجانب المصري تقريراً دورياً نصف سنوي عن جهود ونشاط المجلس إلى وزير التجارة والصناعة متضمناً ما قام به المجلس من نشاط وما يراه من اقتراحات وخططه المستقبلية لتنمية المصالح المشتركة بين البلدين. كما نص القرار أيضاً على أن تقوم الجهات المصرية المعنية والسفارات المصرية بالخارج وكذا المكاتب التجارية بمعاونة المجلس في أداء مهامه وتيسير مباشرته لاختصاصه وتزويده بما يطلبه من بيانات أو معلومات تتعلق بنشاط المجلس.

جدير بالذكر أن إعادة تشكيل الجانب المصري بمجلس الأعمال المصري النيجيري يأتي في إطار جهود وزارة التجارة والصناعة لزيادة معدلات التجارة البينية والاستثمارات المشتركة بين مصر ودولة نيجيريا بصفة خاصة ومع دول القارة الأفريقية بصفة عامة. كما يهدف أيضاً إلى الاستفادة من كافة الفرص والمقومات الاقتصادية الكبيرة لكلا البلدين خاصة في ظل العلاقات السياسية والاقتصادية المتميزة بين مصر ونيجيريا.

وفي المقابل أخطرت وزارة الخارجية النيجيرية بتاريخ ٢٠٢١/١٢/٢١ السفارة المصرية في أبوجا بتشكيل الجانب النيجيري في مجلس الأعمال وذلك برئاسة السيد / Sa' in Muhammad Yusuf Lere (رئيس شركة Afri- Bond Nigeria Limited والعضو التنفيذي لاتحاد الغرف التجارية النيجيرية للتجارة والصناعة والتعدين والزراعة NACCIMA). وفيما يلي بيان بأسماء أعضاء المجلس عن الجانب النيجيري:

- Mr. Abdulmumini Bello – Export and Import of Agriculture Products, Investment and Furniture.
- Mr. Tarek Hammoud – Hospitality and Property Development.
- Mr. Muzali Dantata – Tourism, Art and Culture and Hospitality.
- Mr. Abdulrahman Abdo – Telecommunication / Energy.
- Mr. Abubakar Dasuki – Real Estate, Import/ Export.
- Mr.Wafa Dantata – Industrialist and General Consultancy.
- Mr. Kabiru I. Rabi – Industrialist , Oil & Gas.
- Hajia Ladi Katagum- Business Development Expert.
- Hajia Gana Wakili – Investment / Trade Promotion.
- Engr. Dolapo Kotun – Construction / Oil & Gas.
- Mr. Adam MN Sambo – Solid Minerals/ Construction
- Mr. Idris Muhammed – Financial Expert.
- Mr. Yamani Ibrahim - Real Estate Development.
- Mr. Daniel Amokachi – Sports Development.
- Alhaji Tajudeen Dantata – Industrialist.

جدير بالذكر أن رئيس الجانب النيجيري قام بتسجيل المجلس ككيان مشابه للغرف التجارية لدى اتحاد غرف التجارة والصناعة والتعدين والزراعة في نيجيريا حيث أن آلية إنشاء المجلس قانونا في نيجيريا تختلف عن طريقة إنشائه في مصر. وقد عقدت الجولة الأولى من المباحثات بين أعضاء المجلس في القاهرة في ٥ مارس ٢٠٢٢ ولم تسفر عن التوصل الى نتائج أو تعاقدات ملموسة، كما عقدت الجولة الثانية من المباحثات من اجتماعات المجلس في القاهرة في ١٨ يناير ٢٠٢٥ بوزارة الاستثمار والتجارة الخارجية.

### تطور التبادل التجاري بين مصر ونيجيريا خلال ٢٠٢٠-٢٠٢٤ (الفترة يناير-يونيو):

القيمة بالألف دولار

البيان	يناير-يونيو		٢٠٢٣	٢٠٢٢	٢٠٢١	٢٠٢٠	نسبة التغير % آخر فترتين
	٢٠٢٤	٢٠٢٣					
الصادرات	٧١,٥٥٧	٦٤,٧٧٩	١٨١,٧٦٠	١٤١,٣١٦	١٤٢,٠٢٨	١٨١,٠٥٦	١٠,٤٦%
الواردات	٥,١٩١	٢,٥٥٧	٥,٥١٦	١,٧٦٧	٢,٩٨٥	١,٣٢٤	١٠,٣%
إجمالي التجارة	٧٦,٧٤٨	٦٧,٣٣٦	١٨٧,٢٧٦	١٤٣,٠٨٣	١٤٥,٠١٣	١٨٢,٣٨٠	١٣,٩٧%
الميزان التجاري	٦٦,٣٦٦	٦٢,٢٢٢	١٧٦,٢٤٤	١٣٩,٥٤٩	١٣٩,٠٤٣	١٧٩,٧٣٢	

المصدر: Trade Map من وجهة نظر الشريك الأجنبي

#### من الجدول السابق يتضح ما يلي:

١. ارتفاع قيمة الصادرات المصرية السلعية للسوق النيجيري بنسبة ١٠,٤٦% خلال النصف الأول من عام ٢٠٢٤ مقارنة بالنصف الأول من عام ٢٠٢٣ حيث بلغت نحو ٧١,٥ مليون دولار في النصف الأول من عام ٢٠٢٤ مقابل ٦٤,٧ مليون دولار في عام ٢٠٢٣.
٢. ارتفاع قيمة الواردات المصرية من نيجيريا خلال النصف الأول من عام ٢٠٢٤ بنسبة ١٠,٣% مقارنة بالنصف الأول من عام ٢٠٢٣ حيث بلغت الواردات المصرية من نيجيريا خلال النصف الأول من عام ٢٠٢٤ نحو ٥,١ مليون دولار مقابل ٢,٥ مليون دولار خلال ذات الفترة من عام ٢٠٢٣.
٣. ارتفع إجمالي التجارة بين البلدين بنسبة ١٣,٩٧% وذلك خلال النصف الأول من عام ٢٠٢٤ مقارنة بذات الفترة من عام ٢٠٢٣.
٤. ارتفع قيمة الفائض التجاري لصالح مصر من ٦٢,٢٢ مليون دولار في عام ٢٠٢٣ ليبلغ ٦٦,٣٦ مليون دولار في عام ٢٠٢٤.

#### أهم بنود الصادرات المصرية الى نيجيريا خلال النصف الأول من عام ٢٠٢٤

تم خلال النصف الأول من عام ٢٠٢٤ تصدير العديد من المنتجات للسوق النيجيري وتشكل أهم ١٥ بند للصادرات المصرية للسوق النيجيري خلال النصف الأول من عام ٢٠٢٤ نحو ٨٥% في إجمالي قيمة الصادرات المصرية لنيجيريا حيث بلغ إجمالي قيمة هذه البنود الخمسة عشرة نحو ٦٠,٩ مليون دولار وهي:

- البند الجمركي ٢٥ (مواد الجبس والأسمت والأحجار) حيث بلغت قيمة الصادرات في النصف الأول من عام ٢٠٢٤ نحو ٢٨,٨٧٥ مليون دولار.
- البند الجمركي ٨٥ (الالات والأجهزة الكهربائية) حيث بلغت قيمة الصادرات من هذا البند في النصف الأول من عام ٢٠٢٤ نحو ٩,٢٥٤ مليون دولار.

- البند الجمركي ١١ (منتجات المطاحن والنشويات والقمح) حيث بلغت قيمة الصادرات من هذا البند خلال الفترة نحو ٤,٠٤٣ مليون دولار.
- البند الجمركي ٣٩ (منتجات البلاستيك) حيث بلغت قيمة الصادرات المصرية منه في النصف الأول من عام ٢٤ نحو ٢,٩٩١ مليون دولار.
- البند الجمركي ٧٤ (النحاس ومنتجاته) حيث بلغت قيمة الصادرات خلال النصف الأول من عام ٢٠٢٤ نحو ٢,٤٣٣ مليون دولار.
- البند الجمركي ٦٨ (مصنوعات من حجر أو جص أو أسمنت أو أسبستوس أو ميككا أو مواد مماثلة) وقد بلغت قيمة الصادرات منه في النصف الأول من عام ٢٠٢٤ نحو ٢,١٥٨ مليون دولار.
- البند الجمركي ٣٣ (الزيوت العطرية ومستحضرات التجميل والعطون) حيث بلغت قيمة هذا البند خلال النصف الأول من عام ٢٠٢٤ نحو ٢,١٢٢ مليون دولار.
- البند الجمركي ٢٧ (المنتجات البترولية من الشحوم والزيوت) والتي بلغت قيمته خلال النصف الأول من عام ٢٠٢٤ نحو ١,٥٠٣ مليون دولار.
- البند الجمركي ١٧ (السكر والحلويات) حيث بلغت قيمته خلال النصف الأول من عام ٢٠٢٤ نحو ١,٤٦٧ مليون دولار.
- البند الجمركي ٢٨ (مواد كيميائية غير العضوية؛ المركبات العضوية أو غير العضوية من المعادن الثمينة، أو من المعادن الأرضية النادرة، ...) حيث بلغت قيمته ١,٤٣٨ مليون دولار.
- البند الجمركي ٣٠ (منتجات دوائية) وقد بلغت قيمة الصادرات منه خلال النصف الأول من عام ٢٠٢٤ نحو ١,١٠٢ مليون دولار.
- البند الجمركي ٥٦ (الحشو، اللباد والأنسجة؛ خيوط خاصة خيوط وحبال وحبال وكابلات ومصنوعاتها) حيث بلغت قيمة الصادرات في النصف الأول من عام ٢٤ نحو ١,٠٠٣ مليون دولار.
- البند الجمركي رقم ٣٢ (مستخلصات الدباغة والصباغة) حيث بلغت قيمته خلال النصف الأول من عام ٢٠٢٤ نحو ٩٧٣ مليون دولار.
- البند الجمركي ٤٠ (المطاط ومنتجاته) وقد بلغت قيمة الصادرات منه خلال النصف الأول من عام ٢٠٢٤ نحو ٧٩٩ مليون دولار.
- البند الجمركي ٧٣ (المصنوعات من الحديد أو الصلب) وقد بلغت قيمة الصادرات خلال النصف الأول من عام ٢٠٢٤ نحو ٧٢٨ مليون دولار.

#### أهم بنود الواردات المصرية من نيجيريا خلال النصف الأول من عام ٢٠٢٤

استوردت مصر من نيجيريا عدد من المنتجات ولعل أهمها مايلي :

- البند الجمركي ٨٤ (الالات والمعدات والأجهزة المنزلية) حيث تم ولأول مرة استيراد غسلات بما قيمته ٣,٩٨٤ مليون دولار.
- البند الجمركي ٠٦ (الأشجار والنباتات الحية، والجذور ..) حيث تم استيراد ما قيمته ٦٤٨ الف دولار.
- البند الجمركي ١٢ (الحبوب الزيتية) حيث بلغت قيمة الواردات من هذا البند نحو ٤٢٢ الف دولار.

- البند الجمركي ٠٩ (والذي يضم القهوة والزنجبيل) حيث بلغت قيمة الواردات نحو ١٠١ الف دولار.
- البند الجمركي ٧٠ (الزجاج والمنتجات الزجاجية) والتي سجلت واردتها منه نحو ٢٤ الف دولار.
- البند الجمركي ٠٨ (الفاكهة المجففة) حيث تم استيراد ما قيمته نحو ١٣ الف دولار.

#### توقعات المكتب بالنسبة للتجارة البينية:

- يتوقع أن يتم زيادة الصادرات المصرية للسوق النيجيري أو استقرارها عن هذا المستوى خاصة بالنسبة لمواد البناء الجبس والأسمنت والمواد العازلة. كما يتوقع زيادة الصادرات المصرية من الأدوية خلال العامين المقبلين نظرا لقيام عدد من شركات الأدوية المصرية باتخاذ إجراءات التسجيل لدى الجهات النيجيرية المعنية من أجل النفاذ للسوق بشكل رسمي.
- يمكن الاستفادة من تحرير سعر العملة النيجيرية وانخفاضها امام الدولار في استيراد عدد من السلع مثل السمسم وفول الصويا وزبدة الشيا والكاكاو والكركيه.
- من أهم السلع المصرية التي يمكن التركيز على تصديرها خلال السنوات القادمة هي:
  - الخضروات والفواكه الطازجة وبشرط توافر خطوط الشحن الجوي المنتظمة.
  - مواد البناء (الجيبسوم وبودرة POP، المواد العازلة، الأدوات الكهربائية، الواح البولي كربونيت..... الخ)
  - الأدوية (بشرط التسجيل وتصدير منتجات دوائية غير كاملة الصنع لئتم نفاذها كمواد خام وتعبئتها في نيجيريا).
  - منتجات التعبئة والتغليف وأجهزة الطباعة الخاصة بتعبئة المواد الغذائية.
  - الأدوات الكهربائية (الكشافات) العاملة بالطاقة الشمسية حيث تزايد الطلب عليها حاليا بسبب عدم توافر الكهرباء الحكومية بشكل دائم.
  - الصناعات الغذائية (خاصة اللحوم المصنعة (السجق تحديدا) والخضروات والفواكه المجمدة خاصة البطاطس المجمدة والبروكلي والفاصوليا الخضراء والبسلة والذرة الحلوة والجزر بالإضافة الى الفواكه المجمدة خاصة التوت بمختلف انواعه، والحلويات والمقرمشات ... الخ، ونوصي بإمكانية تصدير السلع المحظورة استيرادها في نيجيريا مثل المكرونة والصلصلة والعصائر في عبوات كبيرة لتكون بمثابة مواد خام للتصنيع المحلي.
  - مستلزمات تصنيع السيارات كالبطاريات والكابوتش وغيرها في ضوء وجود صناعة سيارات في نيجيريا يمكنها الحصول على احتياجاتها من المنتجين المصريين.
- يتطلب تنمية الصادرات المصرية للسوق النيجيري بصفة عامة - ومن البنود السابقة بصفة خاصة - تواجد الشركات المصرية في السوق النيجيري بصفة دورية ودائمة من خلال المشاركة في المعارض أو على الأقل زيارة المعارض المتخصصة واستشراق فرص التصدير وخلق قنوات تواصل مع المنتجين والمستوردين النيجيريين الذين يتواجدون بصفة رئيسية في هذه المعارض، لا سيما وأن كافة المشاركات أو الزيارات التي قامت بها شركات مصرية لنيجيريا برهنت على وجود فرص كبيرة

لمنتجات هذه الشركات. وقد يرى أهمية تقديم الدعم لكشركة المصرية في المعارض النيجيرية المتخصصة. ويلاحظ ان ارتفاع الصادرات المصرية خلال عام ٢٠٢٣ وعام ٢٠٢٤ في عدد من البنود خاصة مواد البناء ومستحضرات التجميل والعطور وبعض المواد الغذائية يرجع الى مشاركة عدد من الشركات المصرية العاملة في هذه المجالات في المعارض المتخصصة التي اقيمت في عامي ٢٠٢٢ وفي لاجوس ٢٠٢٣.

- قد يكون من المناسب النظر في إنشاء مركز لوجيستي للمنتجات المصرية في نيجيريا خاصة في لاجوس في ضوء تفضيل النيجيريين للبضاعة الحاضرة.

### **أبرز المعوقات و التحديات التي تواجه الصادرات المصرية ورؤية المكتب للتغلب عليها**

- من المهم العمل على التطبيق الكامل للاتفاقية القارية الأفريقية للتجارة الحرة فمن شأن الغاء الرسوم الجمركية بموجب هذه الاتفاقية زيادة القدرة التنافسية السعيرية للصادرات المصرية من السلع المختلفة ، ومن ثم يتطلب الأمر تكثيف الجهود التفاوضية الخاصة بالموضوعات المتعلقة مع دول غرب أفريقيا ومنها نيجيريا ليتسنى للشركات المصرية التمتع بالمزايا التفضيلية وزيادة صادراتها للسوق النيجيري.

- تحظر مصلحة الجمارك في نيجيريا - بدعوى حماية الصناعة المحلية - نحو ٢٥ سلعة منها سلع تتمتع المنتجات المصرية منها بميزة نسبية مثل المواد الغذائية كالصلصة والمكرونه.. الخ ، والسجاد، والمنظفات ، وبعض منتجات الأدوية ، والأسمنت المعبأ وغيرها. وللتغلب على ذلك يرى المكتب أن البديل المتاح حالياً هو توفير هذه السلع في عبوات كبيرة كمواد خام للصناعة المحلية النيجيرية، أو الدخول في شراكات استثمارية مع رجال الأعمال النيجيريين لإنشاء مصانع، فعلى سبيل المثال يطلب عدد من رجال الأعمال الدخول في شراكة لتصنيع المنتجات الغذائية كالعصائر والمكرونه.

- يقدر المكتب أن السياسات التجارية النيجيرية لن تتغير في الأجل القصير حيث أنها تستهدف الحد من الواردات وتشجيع التصنيع المحلي، ومن ثم يقترح خلال المرحلة القادمة التوصل لاتفاق لتنمية التجارة بين البلدين لا سيما وأن اتفاق تنمية التجارة الموقع بين البلدين في عام ٢٠٠٢ غير مفعّل. علماً بأن الجانب النيجيري لديه استعداد للتفاوض مع الجانب المصري لوضع إطار قانوني جديد لتنمية العلاقات الاقتصادية والاستثمارية بين البلدين، وتقدم بالفعل في مايو ٢٠٢٣ بمسودة لاتفاق للتعاون الفني والتجاري بين البلدين، وما زال لم يتلق رداً من الجانب المصري عليه.

- من المهم عند عقد صفقات مع الجانب النيجيري أن يضمن المصدر المصري الحصول على أمواله قبل الشحن أو التعامل طبقاً للأساليب المتعارف عليها في التجارة الدولية والتي تكفل للمصدر الحصول على قيمة بضاعته ومن هذه الأساليب :

- الاعتماد المستندي المعزز غير القابل للإلغاء من بنك درجة أولى يقوم بنك المصدر المصري بتأكيد صحته.
- استلام قيمة البضاعة كاملة مقدما قبل الشحن وعدم تصدير بضاعة بنظام الائتمان.
- عدم دفع أى مبالغ مالية (من المصدر المصري إلى الطرف النيجيرى تحت أى أسم أو إيداع كالتسجيل على سبيل المثال) حيث أن هذا هو القاسم المشترك فى معظم عمليات النصب.
- أنه يمكن الاستفادة من الضمانات التي يقدمها بنك التصدير والاستيراد الأفريقي لضمان الصادرات حيث يقوم البنك بالفعل بتقديم هذه الخدمة في دول صعبة مثل جنوب السودان .

- من المهم تكثيف زيارات رجال الأعمال المصريين إلى نيجيريا سواء كبعثات ترويجية أو للمشاركة فى معارض وتقليل حدة التوجس من الحالة الأمنية فى نيجيريا، فمعظم الأسواق الأفريقية يوجد بها تحديات أمنية والأمريسي قاصرا على نيجيريا فقط، وبالتالي فإن المشاركة فى المعارض تمكن المصدر من خلق قنوات اتصال مع الشركات النيجيرية كما تمكنهم زيارة الشركات النيجيرية والتأكد من جديتها وقدرتها على إبرام صفقات تجارية.

## الإستثمارات المشتركة بين البلدين

### (أ): أهم الشركات المصرية المستثمرة في نيجيريا:

لا توجد إحصاءات دقيقة متوافرة لدى المكتب عن حجم الإستثمارات المصرية في نيجيريا إلا أنه يعمل في نيجيريا نحو ما يزيد عن ١٣ شركة مصرية في قطاعات مختلفة أهمها الخدمات اللوجيستية والإنشاءات والصناعات الكهربائية والاتصالات والصناعات الهندسية وصناعة الأثاث توزيع المنتجات المصرية المختلفة. وفيما يلي أهم هذه الشركات:

- شركة مصر للطيران (خدمات جوية).
- شركة المقاولون العرب (خدمات مقاولات).
- شركة اوراسكوم للإنشاءات (قامت بإنشاء مصنع اسمنت بولاية كالابار).
- مجموعة السويدي اليكتريك (قامت بإنشاء مصنع للمحولات الكهربائية بولاية لاجوس).
- شركة ايجي برو (خدمات شبكات المحمول).
- مجموعة منصور - مانتراك نيجيريا ويتمثل نشاطها في تجارة معدات والات واوناش البناء والتشييد وموزع معتمد لمعدات (كاتربيلار) الانجليزية، وتسويق وتوزيع معدات ومولدات الطاقة الكهربائية، وتسويق وتوزيع إطارات ميشلان الفرنسية المصنعة بنيجيريا، وتسويق وتوزيع المعدات الزراعية / ناقلات (كينورث).
- افتتاح مكتب تمثيل لشركة حسن علام للمقاولات لتمكين من الدخول للمناقصات المحلية.
- مجموعة شركات VAVA للأثاث وتعمل في مجال تصنيع وتشطيب الأثاث والأخشاب والإستيراد والتصدير والتجارة العامة.
- شركة راية لخدمات المحمول وتوزيع الأجهزة الكهربائية المنزلية.
- شركة إيجيكوب نيجيريا للترويج للصادرات المصرية من الأدوية والمستلزمات الطبية ومستحضرات التجميل.
- شركة قاصد خير لخدمات المقاولات (استثمارات مصرية بنسبة ٢٠٪) وقد قامت بشراء محجرين في لاجوس وابوجا.
- شركة Pack and Roll لترويج وبيع مستلزمات التعبئة والتغليف المصرية.

**(ب) الاستثمارات النيجيرية في مصر**

وفقاً لأحدث بيانات متاحة من الهيئة المصرية العامة للاستثمار فقد بلغت الاستثمارات النيجيرية في مصر خلال الفترة من ١٩٢٢/٥/٢٥ وحتى ٢٠٢٤/٦/٢٩ نحو ٧,٨٢ مليون دولار من خلال ١٤٤ شركة ، وفقاً لبيانات الهيئة العامة للاستثمار والتي أوضحت مجالات عمل هذه الشركات في القطاعات التالية :

م	القطاع الرئيسي	عدد الشركات المؤسسة	قيمة الاستثمار بالمليون دولار
١	الخدمية	٧٣	٣,٣٢
٢	الاتصالات وتكنولوجيا المعلومات	٣٤	١,٦٢
٣	الصناعية	١٥	١,٥١
٤	الإنشائية	١٦	٠,٥٩
٥	التمويلية	١	٠,٤٨
٦	الزراعية	٣	٠,٢٠
٧	السياحية	٢	٠,١٠
	<b>إجمالي الاستثمارات النيجيرية</b>	<b>١٤٤</b>	<b>٧,٨٢</b>

## بيانات الإتصال بالسفارة المصرية في أبوجا والمكتب التجارى في لاجوس

<b>السفارة المصرية و القنصلية في أبوجا</b>	
السيد السفير/	محمد فؤاد
العنوان	No.340, DIPLOMATIC DRIVE, CENTRAL AREA, ABUJA.
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فاكس	-
البريد الإلكتروني	<a href="mailto:egyemb2006@yahoo.com">egyemb2006@yahoo.com</a>

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