



AVIENT

NOTICE TO AVIENT CUSTOMERS.

CURRENT EXEMPTIONS ON NIGERIAN FORM M'S

HEREWITH A LIST OF THE CURRENT EXEMPTIONS ON NIGERIAN FORM M'S - AS OF THE 25TH JANUARY 2007.

- **Cargo traveling through LOS in transit** - where end destination is not LOS.
For example cargo going to PHC, that is not cleared in LOS.
Ship spares in transit, do not require a form M. BUT Must be in transit
- Cargo to **Registered Free Zones** in Nigeria are exempt from Form M's.
The free Zone name and address must be shown on the air waybill.
- **Personal effects**, goods must be genuine personal effects belonging to a Nigerian National who has been out of Nigerian for 9 months or more. Cargo must travel with a copy of the relevant passport and stamps shown.
- **Courier cargo - 5 kg's** or less does not require a form M
- **Normal Courier cargo** from 6 kg's to 50 kg's requires a form M, but will travel as courier on the manifest.
- Pse ensure that the form M number is endorsed on Smart Cargo when a booking for LOS is made.
- Form M number must be endorsed on the actual airway bill and a copy of the form M to travel with the cargo.

REMINDER

The word **CONSOL** or **CONSOLIDATION** must not appear for on any air waybills traveling to Nigeria. A clear description of the actual cargo should appear.