

HANDBOOK ON EXPATRIATE QUOTA ADMINISTRATION

Revised 2022

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1.0 INTRODUCTION

The Ministry of Interior is responsible for the administration and technical enforcement of the Nigeria Immigration Act, 2015 and the Immigration Regulations 2017 as it relates to the establishment of business in Nigeria by wholly foreign owned or joint venture companies and the employment of expatriates. These responsibilities involve:

- i. Grant of Business Permit and Expatriate Quota Approval; and
- ii. Monitoring of the utilization of quota positions by companies to ensure effective transfer of technology to Nigerian understudies and eventual indigenization of the positions occupied by the expatriates.

2.0 AVAILABLE SERVICES: The services currently available are:

2.1 Grant of Business Permit: This is a certificate issued on the authority of the Minister of Interior to either wholly foreign owned or joint venture companies with foreign participation intending to do business in Nigeria to enable them operate legally. The certificate remains valid as long as the company's operations do not infringe upon the laws of the Federal Republic of Nigeria which may lead to its revocation.

2.2 Amendment of Business Permit: This is a facility in which a certificate is issued to reflect any change in the details stated in the business permit issued to a Company. These include changes in the business name, composition of company's directors, location of business or line of business as reflected in its updated documentation duly registered with the Corporate Affairs Commission (CAC).

2.3 Grant of Establishment/Expatriate Quota: This is a facility granted to companies/organizations to enable them engage the services of expatriate personnel with skills and competences in fields that are in short supply or not available locally. The facility is for a period of three (3) years in the first instance, renewable biennially for two consecutive times within a lifespan of seven (7) years, except for approvals for companies in the oil and gas industry, whose approval will be for an initial period of 2 years and renewable once within a life span of 4 years.

2.4 Renewal of Expatriate Quota: This is a facility granted to companies/organizations for the renewal of its expired expatriate quota positions for a period of two (2) years within the seven (7) years life span.

2.5 Grant of Additional Expatriate Quota: This is a facility granted to allow companies/organizations to engage the services of more expatriates as a result of the company's expansion, diversification or acquisition of new machinery. The grant is for a period of two (2) years in the first instance, renewable biennially for two consecutive times within a lifespan of seven (7) years, except for companies in the oil and gas industry whose approval will be for an initial period of 2 years and renewable once within a life span of 4 years.

2.6 Re-designation of Expatriate Quota: This is a facility granted to companies/organizations to reflect a change in the designation of an existing Expatriate Quota

position(s) in order to align the position with exigencies of business operations. The re-designated position(s) remains valid only for the remaining period of its initial life span.

2.7 Extension of Tagged Expatriate Quota: This is a facility granted to companies/organizations to extend the life span of its tagged expatriate quota position(s) for a minimum period of six (6) months and maximum of two (2) years, non-renewable.

2.8 Upgrading of Expatriate Quota to Permanent Until Reviewed (PUR) Expatriate Quota: This is a facility granted to companies/organizations to elevate a renewable expatriate quota position(s) to a Permanent Until Reviewed (P.U.R) expatriate quota status. This facility is principally granted to top management positions of wholly foreign owned or joint venture companies.

2.9 Downgrading of PUR Expatriate Quota: This is a facility granted to allow companies/organizations to change the status of an expatriate quota position(s) on Permanent Until Reviewed (P.U.R) status to a normal/average renewable expatriate quota status within the life span of seven (7) years with effect from the date of downgrade.

2.10 Revalidation of PUR Expatriate Quota: This is a facility granted to companies/organizations with personnel on PUR Expatriate Quota status following a review and approval by the Honourable Minister.

2.11 Grant of Project Tagged Expatriate Quota: This is a facility granted to companies/organizations to engage the services of expatriates for the sole purpose of executing a specific project within a specified contract period.

2.12 Extension of Project Tagged Expatriate Quota: This is a facility granted to companies/organizations to extend the employment duration of its expatriates for one (1) year only for the sole purpose of completing a specific project.

2.13 Appeal on Business Permit or expatriate quota: This is a facility that grants companies/organizations an opportunity to appeal for a review of the Ministry's decision(s) with respect to requests for Business Permit or Expatriate Quota Facilities.

2.14 Stay of Action: This is a facility granted to companies/organizations to provide a legal cover for expatriates where an application for renewal of expatriate quota is yet to be approved. The facility is valid for three (3) months with an option of renewal.

2.15 Relinquishment of Expatriate Quota: This is a facility granted to companies/organizations on its request to voluntarily give up expatriate quota position(s) within the effective seven (7) years life span.

3.0 GENERAL RULES

- i. Business Permit is granted to only wholly foreign owned or joint venture companies with foreign participation, with a minimum paid-up capital of ₦100,000,000 Million Naira to enable them to commence business in the Federal Republic of Nigeria. The value of equipment or machinery imported into the country for the purpose of conducting business could also form a portion of the paid-up capital to be invested in the country.
- ii. Expatriate Quota is granted to wholly foreign, joint venture or indigenous companies/organization registered as limited by shares, limited liability partnership, business name, limited partnership, limited by Guarantee or Incorporated Trustees which have satisfactorily met the specified requirements. An eligible Expatriate is required to possess relevant academic qualification(s) of Bachelor Degree/Higher National Diploma or specific training certificate/demonstrated expertise in relevant profession;
- iii. For each Expatriate Quota Position granted and on which an Expatriate is placed, two (2) Nigerian understudies with minimum qualifications of Bachelor Degree/Higher National Diploma or relevant training certificate should be employed to understudy the Expatriate;
- iv. Returns showing the names, qualifications, National Identification Number or Tax Identification Number, phone numbers, e-mail addresses and training programme of such Nigerian understudies should be forwarded to the Ministry within a period of six (6) months of the issuance of approval;
- v. Expatriates engaged to fill approved quota positions are required to present proof of registration with the relevant regulatory professional bodies within six (6) months of arrival in Nigeria as applicable;
- vi. Renewal of quotas granted shall be based on submission of all the required documents.
- vii. The grant of additional expatriate quota shall be subject to either expansion or diversification of business, acquisition of new machinery or injection of fresh capital investment into the Company;
- viii. Companies in the Oil and Gas Industry must obtain recommendations from Nigerian Content Development and Monitoring Board (NCDMB) before Ministry of Interior grants approval for Expatriate Quota;
- ix. Companies in the aviation sector must obtain recommendations from Ministry of Aviation (Nigerian Civil Aviation Authority - NCAA) which is the regulatory body for aviation in Nigeria, before Ministry of Interior grants approval for Expatriate Quota;
- x. The following professions are not eligible for the grant of Expatriate Quota except there exist verifiable evidence(s) that there is an exchange programme which Nigerians are participating in:
 - a. Teaching positions in the Secondary, Primary and Nursery Schools except highly specialized subjects.
 - b. Artisan positions except with specialized skills. (This list is subject to further consideration by the various sectors).
 - c. Legal profession (with no exceptions)
- xi. Only jobs on the Critical Skills list would be considered for Expatriate Quota upon sufficient proof by the individual employer that the positions cannot be filled by Nigerians.

- xii. If a quota position expires but an application for renewal or relinquishment has not been submitted, the company's e-citibiz account shall be disabled from processing any expatriate quota facility.

4.0 SPECIFIC REQUIREMENTS

All applications for Business Permit and Expatriate Quotas should be accompanied by the following documents:

4.1 Business Permit

(For only a Wholly Foreign Owned Companies and Joint Venture with Foreign Participation).

- i. Application letter in Company's letter head;
- ii. Certificate of Incorporation or registration of business name duly issued by Corporate Affairs Commission;
- iii. Memorandum and Articles of Association;
- iv. Feasibility Report/Business Plan or company profile (where applicable);
- v. Corporate Affairs Commission's Form CAC 2.3 & 2.5 or CAC C02 & C07 or CAC 1.1 or e-status report (as applicable);
- vi. Joint Venture Agreement for partnership between Nigerian(s) and foreigner(s);
- vii. Company's Current Tax Clearance Certificate or individual income tax certificates for Partnership Businesses/firms (as applicable);
- viii. License/Permit/Certificate from relevant Government Agencies /Department/Ministries to operate business legally in Nigeria for companies engaged in oil exploration/services, health care services, fishing, mining, engineering services e.t.c;
- ix. Evidence of acquisition of permanent operating premises i.e. lease/tenancy agreement, C of O or R of O;
- x. Certificate of Capital Importation along with a covering letter from the bank or with scannable QR Code;
- xi. Evidence of importation of equipment/machinery (with details of the value) such as Form M, Proforma invoice, shipping documents and Clean Certificate of Inspection, Bill of Lading (where applicable);
- xii. Evidence of work at hand, its duration and value attached to the contract(s) if the company is engaged in building, civil engineering, construction and other sectors;
- xiii. Evidence of capital importation or other source of funding;
- xiv. Data page of International Passport of Directors/National Identity Card (for Nigerians);
- xv. Valid telephone number and e-mail addresses of authorized representatives;
- xvi. Bank reference letter and Bank statement showing tangible inflow that supports feasibility study.

NOTE: For Business Permit, the issued or paid-up share capital must not be less than N100 million for each Company.

4.2 Establishment Grant of Expatriate Quota

- i. Application letter in Company's letter head;
- ii. Certificate of Incorporation or registration of business name duly issued by Corporate Affairs Commission;
- iii. Memorandum and Articles of Association;
- iv. Feasibility Report/Business Plan or Company Profile where applicable;
- v. Corporate Affairs Commission's Form CAC 2.3 & 2.5 or CAC C02 & C07 or CAC 1.1 or e-status report as applicable;
- vi. Joint Venture Agreement for partnership business/firms between Nigerian(s) and Foreigner(s) (where applicable);
- vii. Company's Current Tax Clearance Certificate or individual income tax certificates for Partnership Businesses/firms;
- viii. Evidence of acquisition of permanent operating premises i.e. lease/tenancy agreement, C of O or R of O;
- ix. Detailed training programme for Nigerians with proposed salaries;
- x. Certificate of Capital Importation along with a covering letter from the bank or with scannable QR Code;
- xi. Evidence of importation of equipment/machinery (with details of the value) such as Form M, Proforma invoice, shipping documents and Clean Certificate of Inspection, Bill of Lading (where applicable);
- xii. License/Permit/Certificate from relevant Government Agencies /department/Ministries to operate business legally in Nigeria for companies engaged in oil exploration/services, health care services, fishing, mining, engineering services e.t.c;
- xiii. Evidence of work at hand, its duration and value attached to the contract(s) if the company is engaged in building, civil engineering, construction and other sectors;
- xiv. Evidence of capital importation or other source of funding; and
- xv. Job description of the proposed expatriates quota position to be recruited indicating designation, qualifications and proposed salaries.

4.3 Renewal of Expatriate Quota

- i. Application letter in Company's letter head;
- ii. Corporate Tax Clearance Certificate duly issued by Federal Inland Revenue Service;
- iii. Current Tax Clearance Certificate of the expatriates or individual income tax certificates for Partnership Businesses/firms;
- iv. Expatriate Quota Returns duly stamped by NIS for the three months preceding the date of application;
- v. Detailed Training Programme for Nigerian understudies;
- vi. List of Nigerians understudying expatriate on prescribed format showing date employed, qualification, National Identification Number (NIN)/Tax Identification Number (TIN), phone number and e-mail addresses;

- vii. List of Nigerian Senior/Management Staff showing names designations, qualifications National Identification Number(NIN)/Tax Identification Number (TIN), phone number and e-mail addresses;
- viii. Current Certified Audited Report/Statement of Affairs and Acknowledgement Letter from CAC;
- ix. I.T.F compliance certificate;
- x. Copy of Expatriate Quota approval to be renewed;
- xi. Evidence of indigenization/localization of expatriate quota position if any; and
- xii. Evidence of registration with local Professional Bodies (where applicable).

4.4 Additional Expatriate Quota

- i. Application letter in Company's letter head with detailed justification;
- ii. Company's Current Tax Clearance Certificate or individual income tax certificates for Partnership Businesses/firms;
- iii. Detailed training programme for Nigerian understudies;
- iv. Certificate of Capital Importation along with a covering letter from the bank or with scannable QR Code;
- v. Evidence of importation of equipment/machinery (with details of the value) such as Form M, Proforma invoice, shipping documents and Clean Certificate of Inspection, Bill of Lading (where applicable);
- vi. License/Permit/Certificate from relevant Government Agencies /Department/Ministries to operate business legally in Nigeria for companies engaged in oil exploration/services, health care services, fishing, mining and engineering services etc;
- vii. Justification or evidence of expansion in business activities/services, its duration and value, where the company is engaged in construction and engineering e.t.c (where applicable);
- viii. Job description of the proposed expatriates quota position to be recruited indicating designation and qualifications;
- ix. Evidence of indigenization/localization of expatriate quota position (if any); and
- x. Current Certified Audited Report/Statement of Affairs and acknowledgement letter from Corporate Affairs Commission.

4.5 Re-designation of Quota

- i. Application letter in Company's letter head with justification for re-designation;
- ii. Job description of the expatriate quota position;
- iii. Corporate Tax Clearance Certificate duly issued by Federal Inland Revenue Service or individual income tax certificate for Partnership Businesses/firms;
- iv. Current Tax Clearance Certificate of the expatriates;
- v. Expatriate Quota Returns duly stamped by NIS for the three months preceding the date of application;
- vi. Detailed Training Programme for Nigerian understudies;
- vii. List of Nigerians understudying expatriate on prescribed format showing date employed, qualification, National Identification Number/Tax Identification Number, phone number and e-mail addresses;
- viii. List of Nigerian Senior/Management Staff showing names designations, qualifications;

- xi. Current Certified Audited Report/Statement of Affairs and acknowledgement letter from Corporate Affairs Commission;
- ix. I.T.F compliance certificate; and
- x. Copy of previous expatriate quota approval to be re-designated

4.6 Upgrade/Revalidation to Permanent Until Reviewed (PUR) Expatriate Quota Status

- i. Application on Company's letter head;
- ii. Corporate Affairs Commission's Form CAC 2.3 & 2.5 or CAC C02 & C07 or CAC 1.1 or e - Status report (as applicable);
- iii. Business Permit;
- iv. Minimum Paid-Up Share Capital of N100 Million;
- v. Corporate Tax Clearance Certificate for the past six (6) years;
- vi. Current Certified Audited Report/Statement of Affairs and acknowledgement letter from Corporate Affairs Commission;
- vii. Certificate of Incorporation;
- viii. Three Months Expatriate Quota Returns;
- ix. Company Organizational Structure showing positions held by expatriates;
- x. Individual Income Tax Clearance Certificate for the past six (6) years of the expatriate requesting PUR;
- xi. Volume of massive and verifiable investment in Nigeria and corporate social responsibility activities are essential;
- xii. Evidence of indigenization/localization of expatriate quota positions (if any);
- xiii. I.T.F Compliance Certificate;
- xiv. Expatriate Quota approval letter bearing the position(s) to be upgraded or revalidated; and
- xv. Evidence of Nigerians employed with TIN number, NIN number, e-mail and phone number.

4.7 Amendment of Business Permit

- i. Application letter on Company's letter head stating the required change(s);
- ii. Certificate of Incorporation or registration of business name duly issued by Corporate Affairs Commission;
- iii. Memorandum and Articles of Association;
- iv. Updated Corporate Affairs Commission's document(s);
- v. Company's Current Tax Clearance Certificate or individual income tax certificates for Partnership Businesses/firms (as applicable);
- vi. Board Resolution indicating the change(s) duly signed by two (2) Directors; and
- vii. Extract of Board of Directors Resolution stating decision(s) taken and the attendance.

4.8 Business Permit/Grant of Establishment Quota to Non-Governmental Organisations (NGOs), Limited by Guarantee, Incorporated Trustees/Religious Bodies

- i. Application letter in organization's letter head;
- ii. Corporate Affairs Commission's Certificate of Incorporation of Trustees;

- iii. Memorandum for Guidance of Applicants Companies and Allied Matters Act 1, 1990 Part C;
- iv. Application Form for Incorporation of Trustees Enclosures' A,B,C & D/Form IT-01;
- v. Constitution of the Organisation/Body;
- vi. Copy of Licence/Permit or Certificate to Operate (Where applicable);
- vii. Security Clearance Report from DSS/NIA;
- viii. Evidence of acquisition of operational premises i.e. Tenancy Agreement, C-of-O or R-of-O e.t.c;
- ix. Data pages of International Passport of Board of Trustees;
- x. Proof and sources of adequate funding to run the NGO/company limited by Guarantee (GTE)/Incorporated Trustees; and
- xi. Where organisation is international by definition, evidence of Cooperation Agreement with National Planning Commission will be required.

4.9 Renewal of Expatriate Quota Position for Non – Governmental Organizations (NGOs) and Religious Bodies

- i. Application letter on Organization's letter head;
- ii. Corporate Affairs Commissions Certificate of Incorporation of Trustees;
- iii. Memorandum for Guidance of Applicants Companies and Allied Matters Act 1, 1990 Part C;
- iv. Application Form for Incorporation of Trustees Enclosures' A,B,C & D/Form IT-01;
- v. Constitution of the Organisation/Body;
- vi. Copy of Licence/Permit or Certificate to Operate (Where applicable);
- vii. Security Clearance Report from DSS/NIA;
- viii. Evidence of acquisition of operational premises i.e. Tenancy Agreement, C-of-O or R-of-O etc; and
- ix. Data pages of International Passport of Board of Trustees
- x. Proof and sources of adequate funding to run the NGO/company limited by Guarantee (GTE)/Incorporated Trustees.
- xi. Expatriate Quota Returns duly stamped by NIS for the three months preceding the date of application;
- xii. Training Programmes for Nigerian Understudies; and
- xiii. Updated report of operations/activities covering the years of existence.

4.10 Foreigners on Government Employment

Expatriates directly employed by Government are exempted from the grant of expatriate quota as stipulated in Immigration Act, 2015 – Part V Section 36 Sub-section 1 (a).

5.0 Offences and Sanctions/Penalties

Some of the sanctions and penalties related to offences in Expatriate Quota utilization are stipulated in Sections 56 and 57 of the Nigeria Immigration Act 2015 and included in Part VII of the Immigration Regulations (Regulations 52(6), 52(7) and 53 are detailed in the table below.

5.1 Details of Offences & Sanctions/Penalties

S/N	Offence	Details	Penalty
1.	Failure of a corporate entity to renew its expatriate quota or render its expatriate monthly returns.	Failure to renew expatriate quota within the stipulated time.	Liable to a fine of three million Naira.
2.			
3.	Failure to engage Nigerian employees to understudy expatriate employees.	Refusal to employ Nigerians to understudy expatriate employees as required.	Liable to a fine of three million Naira for each month that a position is occupied by an expatriate without an understudy.
	Submitting forged information in the Monthly Expatriate quota Returns.	Falsification of information on both the Expatriates and the Nigerian understudies.	The author of the information is liable on conviction to imprisonment for a term of three years or a fine of two million Naira or both; and Where a corporate body is found guilty in this offence, it is liable to a fine of five million Naira and the court may issue an order to wind up the body.
4.	Offences against section 68 of the Nigeria Oil and Gas Industry Content Development Act 2010.	As stated in the NOGICD Act	As stated in the NOGICD Act

REVISED BUSINESS PERMIT AND EXPATRIATE QUOTA FEES/CHARGES

S/N	SERVICES	AUTOMATION CURRENT FEES	PROCESSING FEES	APPROVAL FEES	PORTAL FEES
1	Business Permit (Company limited by shares, limited liability partnership)	N100,000	100,000	100,000 Per Application	₦ 50,000
2	Business Permit (Business Name, Limited Partnership)	N 50,000	₦50,000	₦50,000 Per Application	₦ 50,000
3	Business Permit (Religious organisation registered as organizations limited by Guarantee or Incorporated Trustees)	N 50,000	₦30,000	₦30,000 Per Application	₦ 30,000
4	Business Permit (Company limited by Guarantee/Incorporat ed Trustees other than Religious Organization)	₦50,000	₦50,000	₦50,000 Per Application	₦ 50,000
5	Establishment Grant of EQP	100,000	100,000	50,000 Per Slot	50,000 Per Slot
6	Amendment Of Business Permit	N/A	100,000	50,000 Per Application	50,000 Per Application
7	Renewal Of Expatriate Quota	N/A	50,000	50,000 Per Slot	50,000 Per Slot
8	Renewal of Expatriate Quota (Religious organisations registered as organizations limited	N/A	₦ 30,000	₦ 20,000 Per Slot	₦ 20,000 Per Slot

S/N	SERVICES	AUTOMATION CURRENT FEES	PROCESSING FEES	APPROVAL FEES	PORTAL FEI
	by Guarantee or Incorporated Trustees)				
9	Additional Expatriate Quota	N/A	100,000	50,000 Per Slot	50,000 Per Slot
10	Expatriate Quota Appeal	N/A	50,000	50,000 Per Slot	50,000 Per Slot
11	Re-designation of Expatriate Quota	N/A	50,000	50,000 Per Slot	50,000 Per Slot
12	Stay Of Action	N/A	50,000	20,000 Per Slot	20,000 Per Slot
13	Upgrading of Expatriate Quota To PUR Expatriate Quota	N/A	100,000	5,000,000 Per Slot	2,000,000 Per Slot
14	Re-designation of PUR Expatriate Quota	N/A	100,000	2,500,000 Per Slot	1,000,000 Per Slot
15	Down grading of PUR Expatriate Quota	N/A	100,000	1,000,000 Per Slot	500,000 Per Slot
16	Revalidation of PUR Expatriate Quota	N/A	100,000	5,000,000 Per Slot	500,000 Per Slot
17	Project Tagged Expatriate Quota	N/A	100,000	50,000 Per Slot	50,000 Per Slot
18	Extension of Project Tagged Expatriate Quota	N/A	100,000	50,000 Per Slot	50,000 Per Slot
19	Relinquishment of Expatriate Quota	N/A	50,000	50,000 Per Application	25,000 Per Slot



MINISTRY OF INTERIOR
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EXPATRIATE QUOTA FEEDetails

From Time To Time, Fees Payable For Services Rendered Are Subject To Review. The Currently Reviewed Fees Are As Follows: -

S/NO	SERVICES	AUTOMATION FEES	PROCESSING FEES	APPROVAL FEES	PORTAL FEE
1	AUTOMATION FEES	₦ 100,000.00	--	--	--
2	ESTABLISHMENT GRANT/EXPATRIATE QUOTA	₦ 100,000.00	₦ 100,000.00	₦ 50,000.00	₦ 50,000.00
3	BUSINESS PERMIT - NGO (RELIGIOUS ORGANIZATIONS)	₦ 50,000.00	₦ 30,000.00	₦ 30,000.00	₦ 30,000.00
4	BUSINESS PERMIT - NGO (HUMANITARIAN SERVICES)	₦ 50,000.00	₦ 50,000.00	₦ 50,000.00	₦ 50,000.00
5	BUSINESS PERMIT - BUSINESS NAME, NON LIMITED PARTNERSHIPS	₦ 50,000.00	₦ 50,000.00	₦ 50,000.00	₦ 50,000.00
6	BUSINESS PERMIT - WHOLLY FOREIGN AND JOINT VENTURE	₦ 100,000.00	₦ 100,000.00	₦ 100,000.00	₦ 50,000.00
7	ADDITIONAL EXPATRIATE QUOTA (RELIGIOUS ORGANISATIONS)	--	₦ 30,000.00	₦ 20,000.00	₦ 20,000.00
8	RENEWAL EXPATRIATE QUOTA (RELIGIOUS ORGANISATIONS)	--	₦ 30,000.00	₦ 20,000.00	₦ 20,000.00
9	AMENDMENT OF BUSINESS PERMIT	--	₦ 50,000.00	₦ 50,000.00	₦ 50,000.00