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flash Alert

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Nigeria – Abolition of Re-entry Visas for Resident Expatriates and Dependents

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In Nigeria, expatriates with valid temporary residence permits (CERPAC form) or Green cards will no longer require re-entry visas (i.e., single re-entry or multiple re-entry visas) for commuting into and out of the country.

On 11 February 2015, the Nigeria Immigration Service (NIS) announced, through an official circular, the abolition of re-entry visas for expatriates resident in Nigeria.¹

Why This Matters

This change – which appears aimed at aligning Nigeria's immigration rules and practices with those of other countries – should help reduce administration for immigration professionals and global mobility managers with immigration responsibilities vis-à-vis their globally mobile employees. It should also help facilitate the movement of globally mobile employees into and out of Nigeria – particularly those who frequently travel to and from Nigeria.

This *Flash Alert* provides a brief summary of the key points contained in the official circular issued by the NIS and also examines some of the implications of this development.

Summary of Key Points / Implications

Discontinuation of the issuance of re-entry visas to resident expatriates in Nigeria – Expatriates with valid temporary residence permits (CERPAC form) or Green cards will no longer be issued (nor be required to have) either single or multiple entry re-entry visas for the purpose of enabling them to commute into and out of the country.

Potential increase in costs – There would be an upward review of the cost of a CERPAC form from USD 700 to USD 800.²

Limited validity of Temporary CERPAC forms – These forms, obtained at the new rate, would only be valid for three months (they used to be valid for one year). As a result, expatriates would be expected to have obtained their Green cards within three months, from the date of purchase of the Temporary CERPAC forms.

KPMG Note

The NIS has stated that it would soon publish a document which would provide the comprehensive implementation strategy to be adopted by the service. This will help address, among other issues, the concerns raised with respect to under-aged children/dependants of resident expatriates who are not presently required to hold CERPAC forms or Green cards.

Meanwhile, according to a source at the NIS, the objective of this review is to align Nigeria's immigration processes with global best practices.

Footnotes:

- 1 Nigeria Immigration Services, Circular, dated 11 February 2015 (NIS/HQTRS/CGI/031/11).
- 2 Please note that the effective date and other associated conditions are expected to be confirmed by the NIS in due course.

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The information contained in this newsletter was submitted by the KPMG International member firm in Nigeria. The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

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