



GMS Flash Alert

Immigration Edition

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Nigeria - COVID-19: Payment Waivers on Fees for Extensions of Certain Permits

Nigeria will waive the payment by individuals of extension fees they would normally be charged for extensions of their valid visas/residence permits.

The Nigeria Immigration Service (NIS) issued a circular¹ on 8 April 2020, confirming the approval of the Minister of Interior for the grant of a payment waiver to those visitors / migrants in Nigeria who were caught by the travel ban and the closure of international airports in Nigeria as a result of the COVID-19 pandemic.

Further to the circular, all visitors / migrants holding valid visitor's pass / residence permits with a confirmed return ticket and who were scheduled to leave Nigeria within the period of the travel restriction would be granted relevant extensions at no cost. However, affected persons are expected to reschedule their flights and travel within a week of the restrictions being lifted, when that happens.

The payment waiver does not extend to visitors / migrants whose permits had expired *before* the travel restriction. Such persons would be required to pay the relevant penalty for the number of days in the country exceeding their permitted period before the travel restriction took effect.

WHY THIS MATTERS

The issuance of the waiver by the Federal Ministry of Interior is a welcome development. The waiver will provide relief to affected expatriates who could not exit the country due to the imposition of the travel ban, and who may have been concerned about the extension fees and penalties ranging from USD 400 to USD 4,000.

Context

In a televised address on Monday, 13 April, Nigeria's President Muhammadu Buhari announced a 14-day extension of the lockdown that currently applies to Lagos, Abuja and Ogun state.

During this time, businesses and offices must remain closed and people are expected to stay at home. The lockdown has some exemptions however.

Moreover, on 20 April, the closure of Nigeria's airspace and airports – already in effect – was extended for two more weeks, according to a [Twitter](#) announcement on Monday, 20 April by the country's Aviation Minister Hadi Sirika.

KPMG NOTE

The circular provides a general framework which might not have addressed the specific circumstances of all migrants. For instance, it is not clear what form of extension will be granted to migrants who could not renew their expired residence permits within the prescribed 30-day period due to the lockdown and have no plans to leave the country after the lockdown. Also, there might be other exceptional cases, such as migrants whose residence permits expired during the lockdown and their services are no longer required by their employers.

It is our expectation that the NIS will provide clarifications on how these categories of persons will be treated. This will prevent a situation where when the travel restriction is lifted, the affected expatriates will be required to pay the extension and penalty fees for not renewing their residence permits within the time allowed, or otherwise over-staying in the country against their wish.

FOOTNOTE:

1 NIS/HQ/CGI/VOA/409/64 RE: Request for Payment Wavier to Visitors/Migrants Affected by Travel Ban and Closure of International Airports in Nigeria.

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New Article in [Mobility Matters!](#)

["COVID-19 – Potential Impact on Expatriate Travel and Tax Costs"](#)

By Melissa Duffy and Carolyn Chambers, KPMG International member firm in South Africa

So much is changing every day as the impact of COVID-19 transforms the way we live and work. With travel restrictions, travel bans, border closures, "stay at home" and "shelter in place" policies, implemented to stem the spread of COVID-19, business patterns and employee work routines, and places of work, have been turned on their heads. As Carolyn Chambers and Melissa Duffy, KPMG professionals in South Africa, explain, this could lead to immigration status disruptions and increased tax costs. Read the [article](#).

Contact us

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The information contained in this newsletter was submitted by the KPMG International member firm in Nigeria.

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