

TARIFF & TRADE,  
IMPORT & EXPORT,  
HEADQUARTERS,  
WUSE - ABUJA.

NCS/T&T/I&E/038/S.15/VOL.VI

19<sup>TH</sup> APRIL, 2007

TO:

- ALL DEPUTY COMPT. - GENERAL.
- " ASST. COMPTROLLERS GENERAL
- " CUSTOMS AREA CONTROLLERS.
- " NATIONAL CO-ORDINATOR [ASYCUDA].
- " HEADS OF UNITS.

**CIRCULAR NO. 016/2007**  
**RE: PROCESSING OF FORM 'M' FOR IMPORTS**  
**INTO FREE ZONES**

Reports reaching Headquarters indicate that field officers sometimes demand for form 'M' from licenced investors for their imports from foreign into the free Zones in the country.

2. I am directed to clarify that processing of form 'M' is not a requirement for importation from foreign into the Free Zones.
3. However, importation from the free Zones into the Customs territory is subject to Destination Inspection and therefore requires processing of Form 'M' without prejudice to the exclusions thereof.
4. Bring the above to the immediate attention of officers and men under your command for compliance, please.

  
ASST. COMPT. GEN.  
TARIFF & TRADE  
**DR. [MRS.] F. E. E. UMOH,**  
ASST. COMPTROLLER-GENERAL  
[TARIFF & TRADE]

FOR: COMPTROLLER GENERAL OF CUSTOMS