



MINISTRY OF INTERIOR

CITIZENSHIP & BUSINESS DEPARTMENT

Block F, Old Federal Secretariat,
Area 1, Garki, Abuja - Nigeria

EXPATRIATE QUOTA REQUIREMENTS

All applications by companies for Business Permit and expatriate Quota should be accompanied by the following documents:

Business Permit

For only Joint Venture and Wholly Foreign Owned Companies.

NOTE: For Business permit, the Authorized share capital must not be less than 10 million in respect of each Company.

- Certificate of Incorporation;
- Memorandum and Article of Association;
- Feasibility Report (should be certified or registered with Corporate Affairs Commission (CAC)
- Corporate Affairs Commission's Form CAC 2.3& 2.5 or CAC C02 & C07
- Joint Venture Agreement for partnership venture between Nigerian and foreigners (original to be presented for sighting);
- Company's Current Tax Clearance Certificate (Original to be presented for sighting);
- Lease agreement for C of O for operating premises (original to be presented for sighting).

Grant of Expatriate Quota Only

- Certificate of Incorporation;
- Memorandum and Article of Association;
- Feasibility Report (should be certified or registered with Corporate Affairs Commission (CAC)
- Corporate Affairs Commission's Form CAC 2.3& 2.5 or CAC C02 & C07
- Joint Venture Agreement for partnership venture between Nigerian and foreigners (original to be presented for sighting);
- Company's Current Tax Clearance Certificate (Original to be presented for sighting);
- Lease agreement for C of O for operating premises (original to be presented for sighting).
- Evidence of imported machinery, such as, Form M, Proforma invoice, shipping documents and Clean Certificate of Inspection issued by Government appointed Pre-shipment Inspection Agents.
- License / Permit / Certificate from relevant Government Agencies / department / Ministries for the operation or execution of project if company is engaged in oil services, health care services, fishing, mining, constructions (Work Registration Board), etc. (original to be presented for sighting);
- Evidence of work at hand, its duration and value attached to the contract(s) if the company is engaged in building, civil engineering, construction, etc. (original to be presented for sighting);
- Proposed annual salaries to be paid to the expatriates to be recruited indicating designation, names, jobs description and qualifications (CV and copies of credentials of expatriates to be attached).

Renewal of Expatriate Quota

- Corporate Tax Clearance Certificate (original to be presented for sighting);
- Current Tax Clearance Certificate of the expatriates (original to be presented for sighting);
- Expatriate Quota Returns for the three months preceding the date of approval;
- Detailed Training Programme for Nigerians;
- List of Nigerians understudying expatriate on prescribed format showing date employed, qualification, etc.
- List of Nigerian Senior/Management Staff showing names designations, qualifications, salaries per annum;
- Certified Current Audited Accounts; and
- Annual income tax Clearance Certificate of the Expatriate staff (original to be presented for sighting);

Additional Expatriate Quota

- Corporate Tax Clearance Certificate (original to be presented for sighting);
- Current Tax Clearance Certificate of the expatriates (original to be presented for sighting);
- Expatriate Quota Returns for the three months preceding the date of approval;
- Detailed Training Program for Nigerians;
- List of Nigerians understudying expatriate on prescribed format showing date employed, qualification, etc.
- List of Nigerian Senior/Management Staff showing names designations, qualifications, salaries per annum;
- Certified Current Audited Accounts; and
- Annual income tax Clearance Certificate of the Expatriate staff (original to be presented for sighting);
- Evidence of acquired machinery or expansion if company is engaged in manufacturing in the form of C of Inspection (CCI) issued by Government appointed Pre-Shipment Inspection Agents;
- Evidence of new contract if Company is engaged in construction/engineering and oil (original to be presented for sighting) see b (ii) for guidance;
- Evidence of acquired farm/factory if Company is engaged in agro-allied business (original to be presented for sighting).

Restoration of Quota

- In applying for restoration, there must be reasons and proof for the reactivation and revitalizing the company i.e. previously depressed economy, increased demand for the Company's product / services and acquisition of new machinery i.e. Clean Certificate of Inspection (CCI) issued by Government appointed Pre-shipment inspection AGENTS

Redesignation of Quota

- In cases where a Company has difficulty in filling or owing to exigency of Operations, it is at liberty to apply for the re-designation of the affected position and this will be considered, purely on its own merit.

Permanent Until Reviewed Quota - (PUR)

- The main reason for the granting of PUR quota slot for which a Certificate would be issued, is to enable the foreign subscriber(s) adequately protect their interest and to give them a sense of greater commitment. The criteria and documents required for PUR are:

NOTE: Other factors that would also be considered when considering PUR request include:

- Minimum share capital should be N10 Million
- Appreciable net profit of which not less than N2 million has been paid as Corporate Tax (original to be presented for sighting);
- Certificate and Detailed Audited Account;
- Certificate of Incorporation
- Monthly Returns of Expatriate Quota;
- Company Organization Structure address icon
- Individual Income Tax Clearance Certificate of the expatriates (original to be presented for sighting).
- Political /policy direction of Government:
- Company's area of business to fall within the priority sectors of the economy;
- Evidence that PUR would guarantee Technology transfer; and
- Company should have large quota portfolio and Corresponding shareholding as an added qualification.

Quota For Indigenous Company (Fully Owned By Nigerians)

- Certificate of Incorporation;
- Memorandum and Article of Association;
- Feasibility Report (should be certified or registered with Corporate Affairs Commission (CAC)
- Corporate Affairs Commission's Form CAC 2.3& 2.5 or CAC C02 & C07
- Company's Current Tax Clearance Certificate (Original to be presented for sighting);
- Lease agreement for C of O for operating premises (original to be presented for sighting).
- Evidence of imported machinery, such as, Form M, Proforma invoice, shipping documents and Clean

Certificate of Inspection issued by Government appointed Pre-shipment Inspection Agents.

- License / Permit / Certificate from relevant Government Agencies / department / Ministries for the operation or execution of project if company is engaged in oil services, health care services, fishing, mining, constructions (Work Registration Board), etc (original to be presented for sighting);
- Evidence of work at hand, its duration and value attached to the contract(s) if the company is engaged in building, civil engineering, construction, etc (original to be presented for sighting); Proposed annual salaries to be paid to the expatriates to be recruited indicating designation, names, jobs description and qualifications (CV and copies of credentials of expatriates to be attached).

Amendment of Business Permit

NOTE: Board Resolution should indicate names of Directors present at the meeting and must be fully signed by the Chairman and Company Secretary.

- Board Resolution on the changes in either the composition of the Board of directors, location of business or line of activities duly registered with Corporate Affairs Commission;
- Extract of Minute of Board of Directors Meeting showing decision taken and attendance.
- Evidence of resignation / appointment of Directors (old & new) where applicable; and
- Company Current Tax Clearance Certificate (original to be presented for sighting)



Email

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Hours Of Operation

Weekdays: Mondays - Fridays:
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