Outline

- Flow Chart (abridged) of the Stages In Duty Waiver Issuance
  - Stage 1 - Documentation/Application
  - Stage 2 - Ministry of Health/Ministry of Finance (Budget Office)
  - Stage 3 - Waiver/Duty Exemption Approval/Issuance
Stages in Waiver Issuance

Stage 1
Documentation/Application

Stage 2
Ministry of Health/Ministry of Finance (Budget Office)

Stage 3
Waiver/Duty Exemption Approval/Issuance
Stage 1 – Documentation/Application

- Prepare Procurement Plan with Quantities, Cost and ETA
- List of Beneficiaries (Gift/Donation Certificates); Previous beneficiaries with MoV if applicable
- Invoices of Proforma Invoices with Order Nos., Past utilization records
- Certificate of origin, Certificate of Analysis, NAFDAC Waiver if available or applicable
- Incorporation Certificate/Documents of the organization (this serves as an MoV to prove the organization is non profit)
- Any Tax Exemption certificate or otherwise
- Request Letter from the organization routed through the Ministry of Health (Minister’s Office)
Stage 2 - Ministry of Health/Ministry of Finance (Budget Office)

- Minister of Health will send to the Minister of Finance
- Then to the Director Budget
- Then sends to Non-oil revenue Department where necessary computation of the total amount of Medicines in the Procurement Plan
- Deduction of the Percentage/amount to be conceded by the Govt. in lieu of the Duties – Import Duty (5%), CISS (1%), ETLS (0.5%), Port Charges (7%), etc.
- Minister of Finance then takes to the Federal Executive Council (FEC) Meeting for Approval by the President.
Stage 3 - Waiver/Duty Exemption Approval/Issuance

- After Approval/consent by the Office of the President
- Minister of Finance now approves \\n- Sends the document back to Revenue/non-Oil Department for issuance of Waive
- Copies are sent to all the Comptroller General of all designated Ports of Entry of Goods in the Country
Annual Waiver Application & Issuance Process (Lead Time – 24 – 70 days)

**Packaging of Documents –**
- Procurement Plan
- List of Beneficiaries
- Order Nos.
- Invoices
- Previous beneficiaries
- Past utilization records

**Request Letter by the organization routed through the Ministry of Health Office** (Minister’s)

- 5 to 20 days

**Minister of Health will send to the Minister of Finance, then to the Director Budget whom sends to non-oil revenue Department who does the necessary computation of the total amount of Medicines in the Procurement Plan and deduct the Percentage/amount to be conceded by the Govt. in lieu of the Duties – Import Duty (5%), CISS (1%), ETLS (0.5%), Port Charges (7%), etc.**

- 7 to 25 days

**Minister of Finance then takes to the Federal Executive Council (FEC) Meeting for Approval by the President.**

- 10 to 20 days

**After Approval/consent by the Office of the President, Minister of Finance now approves and sends the document back to Revenue/non-Oil Department for issuance of Waiver. Copies are sent to all the Comptroller General of all designated Ports of Entry of Goods in the Country.**

- 2 to 5 days
Annual Waiver Application & Issuance Process (Lead Time - 24 – 70 days)

1. Packaging of Documents
   - Documents: Procurement Plan, Invoices, Gift/Donation Certificates, Certificate of origin, Certificate of Analysis, NAFDAC Waiver if available or applicable, Incorporation Certificate/Documents of the organization
   - Time: N/A

2. Request Letter by the organization routed through the Ministry of Health Office (Minister’s)
   - Time: 5-20 days

3. Minister of Finance, then to the Director Budget whom sends to non-oil revenue Department
   - Computation of the total amount of Medicines in the Procurement Plan and deduct the Percentage/amount to be conceded by the Govt. in lieu of the Duties – Import Duty (5%), CISS (1%), ETLS (0.5%), Port Charges (7%), etc.
   - Time: 7-25 days

4. Minister of Finance
   - Time: 10-20 days

5. After Approval/consent by the Office of the President, Minister of Finance now approves and sends the document back to Revenue/non-Oil Department for issuance of Waiver
   - Copies are sent to all the Comptroller General of all designated Ports of Entry of Goods in the Country
   - Time: 2-5 days
Thank you...