

1. Each completed Form 'M' shall be submitted to an Authorized Dealer bank with the following detailed information, in addition to A.1 (5) above:

- Detailed description of the goods, including commercial name for each item, make, whether new, used or refurbished, and the standards adopted.
- Quantities and/or their measurements
- Unit Cost of goods
- Total cost of goods
- Freight cost
- Mode of transportation (i.e. by Air/Sea/road)
- Details of shipment; whether Full Container Load(FCL),Low Container Load (LCL),Bulk, Loose, etc
- h. Other charges reflected on the Form 'M' (if any)
 - Country of Origin
 - Country of supply;
 - Pro forma Invoice with details of physical address and telephone and/or fax number of the supplier and e-mail (where available).
 - Other documents such as certificate of registration with NAFDAC, SONCAP Pharmaceutical Board of Nigeria, etc. and any additional documents that might be prescribed by relevant government agency.

- All the copies of Form 'M' shall be legible, duly marked "Valid" or "Not Valid" for foreign exchange as the case may be; otherwise the application shall be rejected.

- Upon receipt of duly completed and signed copies of the Forms 'M' from the importer, the Authorized dealer bank shall:

- Ensure that the Form 'M' is duly completed with detailed description of goods clearly stated

- Ensure that the entire relevant documents that are to accompany the completed Form 'M', are actually provided. It should be stated that the Authorized Dealer bank is expected to carry out proper Know – Your Customer (K-Y-C) and be satisfied that all the relevant documents forwarded are genuine

- After (a) and (b) above, the bank shall make necessary endorsements on the Form 'M', retain the original copy and thereafter forward the remaining three copies to the relevant Scanning and Risk Service provider,who will distribute to the appropriate Customs Offices when satisfied with the submission.

SUBMISSION OF FORM M

1. Duly completed and approved Form M should be submitted to the Office of the respective Scanning and Risk Service Provider in Lagos not later than five working days after

the date of approval.

2. Authorized Dealers are requested to confirm acceptance or rejection of the Form M before proceeding on further action on the transaction