

## The changing face of Immigration compliance in Nigeria: Improved process, enhanced scrutiny

One of the initiatives used in achieving operational efficiency is the Visa on Arrival (VOA) facility. This facility ensures that upon payment of appropriate fees and compliance with other requirements, a business visa (which does not permit employment in Nigeria) is issued upon the foreigner's arrival in Nigeria

As the largest economy in Africa and the major business hub in West Africa, Nigeria has huge inward foreign investment which comes with the attendant immigration issues surrounding employment of expatriates. In this regard, there have been a lot of negative publicity on the management of migrants in Nigeria over the years, with some people alleging laxity in controlling the influx of migrants into Nigeria. On the other hand, migrants and their employers, mostly multinational companies (MNCs), appearing dissatisfied about the timeliness of the Nigeria Immigration Service (NIS) in addressing immigration issues and the level of professionalism.

In a bid to curb this perceptions about immigration activities, NIS, the primary immigration regulatory body set up pursuant to the Immigration Act 1963, has in recent times taken giant steps in facilitating high standards of migrant policies. NIS has championed numerous laudable reforms which has rightly positioned it to achieve its set objective in line with the transformational agenda of the Federal Government of Nigeria.

The reforms can be largely viewed in two major prongs: streamlined operational processes thereby enhancing perception about efficiency of its operations on the one hand and aggressive monitoring of compliance on the other.

On its operational efficiency and perception enhancement, NIS has streamlined the hitherto cumbersome and tedious immigration procedures for resident expatriates. This has reduced the mobility burden for MNCs and facilitated a better transfer of technology to Nigerians.

One of the initiatives used in achieving operational efficiency is the Visa on Arrival (VOA) facility. This facility is available to high net worth investors, directors of MNCs and other persons in similar categories. This facility ensures that upon payment of appropriate fees and compliance with other requirements, a business visa



(which does not permit employment in Nigeria) is issued upon the foreigner's arrival in Nigeria.

While NIS seeks to enhance its perception as a professional agency, it has not lost sight of its compliance monitoring obligations which are aimed at ensuring international best practices. It has therefore embarked on the following initiatives:

- **Electronic Passenger Automated Registration System (e-PARS):** under this, NIS built a proper database of migrants arriving and departing the country through international airports. This is much better than the erstwhile manual procedure (mere stamping) and has ensured reduction of the number of migrants that would have attempted to enter or leave the country without valid documents. Therefore, MNCs and HR/Mobility teams should ensure the expatriates possess relevant and valid documentation to avoid sanctions.
- **Improved Security/Tracking features on Residence Permit:** the residence permit, otherwise known as the

Combined Expatriate Residence Permit and Aliens Card (CERPAC), was introduced in 2002 as transition away from the previous paper type Residence Permit which was fraught with many errors. However, CERPAC was not devoid of its own issues.

Thus, in February 2014, NIS introduced a new CERPAC designed to take care of the shortcomings of the old CERPAC. The new CERPAC comes with enhanced machine readable security features, thereby enabling NIS to tackle some of the security challenges in Nigeria and provide a platform to account for the location and activities of every foreigner in Nigeria. The new CERPAC is also more durable and is valid for two years as against the one year validity of the old card.

- **Internal Monitoring control:** Under this initiative, NIS carries out surveillance activities around major cities with a view to finding and deporting illegal immigrants. Therefore, a company with expatriate employees that has not

complied with relevant immigration requirements stands a risk of having its business disrupted, employees deported/detained, liability to fines and penalties as well as other reputational issues. Accordingly, information such as type of entry visa, date of arrival and departure, details of activities in the web of non-compliance and attendant penalties:

Multinational companies and their HR/Mobility teams are therefore advised to take note of the following obligations, to avoid being caught in the web of non-compliance and attendant penalties:

- **Appropriate entry permit/visa:** ranging from tourist and business visas (for short term visits) to temporary work permits and subject to regularisation (STR) visa for long term employment, expatriates seeking to be admitted into Nigeria should ensure they apply for and obtain the right classification of visa
- **Expatriate Quota (EQ) approval:** this enables a company to employ

foreigners on a long term bases and must be valid at every point as it is the basis of employment in Nigeria

- **CERPAC:** this should be obtained within 90 days of entry into Nigeria on the STR visa
- **Filing of statutory returns:** on the use of expatriate quota granted to the company and the number of secondees on TWP
- **Appropriate deletion of employees:** upon cessation of employment the company is meant to regularise its records with the NIS to ensure it is cleared of all immigration responsibility.

With these reforms and initiatives geared at delivering efficient operations and monitoring compliance as well as the quick succession in which NIS is re-strategizing and evolving, one can only expect that there will be a resulting aggressive drive for compliance. Companies are therefore expected to align their internal processes, document retention policies and protocols to ensure full compliance with the laws and regulations as may be applicable, and to ensure that they are not found wanting.

This publication contains general information only and Akintola Williams Deloitte is not, by means of this publication, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a more detailed description of DTTL and its member firms.

Akintola Williams Deloitte a member firm of Deloitte Touche Tohmatsu Limited, provides audit, tax, consulting, accounting and financial advisory, corporate finance and risk advisory services to public and private clients spanning multiple industries. Please visit us at [www.deloitte.com/ng](http://www.deloitte.com/ng)



### International capabilities with local delivery.

At Deloitte, we offer practical suggestions to help companies navigate through tax and other business issues. Visit us at [www.deloitte.com/ng](http://www.deloitte.com/ng) and find out how we can help you

**Oluseye Arowolo**  
Partner | Tax & Regulatory Services  
[orowolo@deloitte.com](mailto:orowolo@deloitte.com)

**Yomi Olugbenro**  
Partner | Tax & Regulatory Services  
[yolugbenro@deloitte.com](mailto:yolugbenro@deloitte.com)