

Nigeria | Tax and Regulatory Services | 08 July 2025



## **Immigration Alert**

# Nigeria Immigration Service extends amnesty window to regularise immigration status

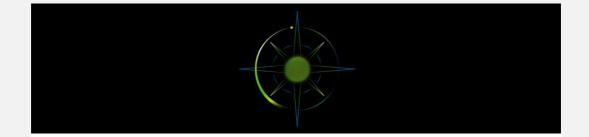


#### Introduction

The Nigeria Immigration Service (NIS) has announced the extension of the Expired Visa Initiative ("the Scheme"), an amnesty programme that allows foreign nationals who have overstayed their visas, to regularise their records or depart the country without penalties. The announcement was communicated in a circular dated 5 July 2025 (hereinafter "the Circular").

Recall that the NIS had earlier in May 2025, announced a three-month grace period for the amnesty programme. The grace period was scheduled to run from 1 May to 1 August 2025, with penalties for non-compliance set to take effect from 2 August 2025. However, by the Circular, the NIS has extended the grace period to 30 September 2025.

We have provided overleaf, key highlights of the Circular and our views on this latest development:





### M Highlights of the Circular

#### 1. Grace period

The grace period will now run from 1 May to 30 September 2025, providing affected individuals with additional time to regularize their immigration status in Nigeria without incurring any penalties.

#### 2. Amnesty options

Based on the modalities for the three-month grace period announced in May 2025, affected individuals only had the option of departing the country without incurring any penalties. However, the Circular has introduced the option of in-country regularisation.

#### 3. Categories of affected individuals

The Scheme specifically applies to foreign nationals who have either overstayed their visas or violated their visa conditions. These individuals have been classified into three (3) categories:

- a. Foreign nationals with expired Visa on Arrival (VoA)
- b. Holders of expired single and multiple-entry visas
- Individuals whose Combined Expatriate Residence Permit and Aliens Card (CERPAC) have expired and not been renewed within 30 days of expiration

#### 4. Pathway to regularisation

Affected individuals are expected to regularise their status through the NIS designated <u>website</u>. Further, individuals requiring support during the process may contact the NIS by <u>email</u>.

## vvv

# Matters arising: What this means for businesses and foreign nationals

#### a. Fines and penalties

The fines and penalties for overstay will now take effect from 1 October 2025, instead of the earlier date of 2 August 2025. This gives companies and affected individuals additional time to regularise their immigration status without incurring fines or penalties.

#### b. Financial impact of regularisation

Individuals that might opt for the in-country option of the Scheme, should be aware that following the approval/grant of the Scheme, there would be cost implications for them to continue residing legally in the country.

The major cost implication is the payment of the applicable government fees to obtain an expatriate quota, business permit, CERPAC and e-pass forms as applicable.

#### c. Need for detailed self-assessment

Businesses should review the immigration status of all expatriate employees and foreign visitors to ensure compliance before the new deadline.

Where any individual is found to have overstayed their visa or violated their visa conditions, such individual should immediately take steps to regularise their status via the designated portal.

Although the defaulting individuals are directly liable for the overstay penalties, the sponsoring businesses would also be held responsible, as it would have accepted financial and immigration responsibility for the individual during the visa application process.

From 1 October 2025, businesses traced to defaulting individuals would be at risk of being blacklisted from sponsoring expatriates into Nigeria.

#### d. Confirm expatriate quota positions

For individuals whose CERPAC have expired and have not been renewed within 30 days of expiration, businesses should ensure that the expatriate quota position being occupied by such individual has sufficient validity. This would aid the regularisation process once the amnesty is granted.



The extension of the Scheme presents a valuable opportunity for businesses and affected individuals to regularise their immigration status without incurring penalties. Importantly, businesses can take advantage of the grace period to review their immigration records and address any gaps, thereby avoiding operational and reputational risks.

Going forward, businesses must now ensure the following:

- Expatriate employees must hold the correct visa type before entering the country
- Validity of visas are tracked, and renewals are processed promptly, where applicable. Otherwise, the foreign nationals must depart before the expiration of their visas

Consistently meeting these compliance obligations is key to avoiding penalties and reputational damage.

If you require further clarification or seek to understand how this would impact you or your business, please reach out to <a href="mailto:ngtaxpartners@deloitte.com">ngtaxpartners@deloitte.com</a>.



Yomi Olugbenro
Partner & West Africa Tax Leader
+234 1 904 1724
yolugbenro@deloitte.com.ng



Patrick Nzeh
Partner & Technology, Media &
Telecommunications Tax Leader
+234 1 904 1714
pnzeh@deloitte.com.ng



Funke Oladoke
Partner, Mergers & Acquisition and Life
Sciences and Healthcare Tax Leader
+234 1 904 1703
foladoke@deloitte.com.ng



Olumide Esan
Partner & Africa Energy and Resources
Leader
+234 1 904 1736
oesan@deloitte.com.ng



Toluwalogo Odutayo
Partner & Africa Global Employer Services Leader
+234 1 904 1788
todutayo@deloitte.com.ng



Ibironke Orhiunu
Partner, Business Process Solutions
+234 1 9042104
iorhiunu@deloitte.com.ng



Oluseye Arowolo
Partner & Chief Risk Officer
+234 1 904 1723
oarowolo@deloitte.com.ng



Taiwo Okunade
Partner, Transfer Pricing Services
+234 1 904 2134
tokunade@deloitte.com.ng



Olukunle Ogunbamowo Partner, Tax Technology Consulting & Consumer Tax Leader +234 1 904 2133 oogunbamowo@deloitte.com.ng



Asiata Agboluaje
Partner, International Tax and
Regulatory Services
+234 1 904 1890
aagboluaje@deloitte.com.ng



Chijioke Odo
Partner, Indirect Tax & Immigration Services
+234 1 904 2100
codo@deloitte.com.ng



Oluwatosin Adedoyin
Partner & Financial Services Tax Leader
+234 1 9042095
padedoyin@deloitte.com.ng











Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (DTTL), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500° and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society, and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte's approximately 415,000 people worldwide make an impact that matters at www.deloitte.com.

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities (collectively, the "Deloitte organization") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2025. For information, contact Deloitte Global.