



IMPORT DUTY EXEMPTION CERTIFICATE (IDEC)
USER GUIDE



***APPLY FOR YOUR IMPORT DUTY EXEMPTION CERTIFICATE
WITHOUT STRESS***



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1. IDEC OVERVIEW

IDEC is a Fiscal Policy incentive provided by the Federal Government of Nigeria, through the Ministry of Finance, Budget and National Planning, this incentive is geared towards boosting the Country's economy and creating an enabling environment for businesses to thrive by exempting critical sectors of the economy from payment of customs Import duty and other charges. Therefore, all applications and utilization of the Import Duty Exemption Certificate (IDEC) are now processed online through the website www.idec.gov.ng.

This user manual is geared towards guiding users/applicants on how to;

- ★ Sign-Up
- ★ Make An Application
- ★ Access Your Certificate
- ★ Utilize your Certificate

2. CREATING AN ACCOUNT

Log on to www.idec.gov.ng on your web browser and then click on 'register'.

The screenshot displays the login interface for the IDEC portal. On the left, the header identifies the 'FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING'. Below this, the title 'IMPORT DUTY EXEMPTION CERTIFICATE (IDEC)' is prominently displayed. A descriptive paragraph explains that the IDEC account serves as a gateway for applying for import duty exemptions and accessing related information. A note instructs users to follow the instructions to log in to their account. At the bottom of this section, there are links for '© IDEC', 'Contact', and 'Privacy'. On the right side, the 'Login to Your Account' section contains a form with two input fields: 'Email Address' (with a placeholder 'Enter your email address') and 'Enter your password' (with a placeholder '*****' and a 'Forgot your password?' link). A green 'Login' button is positioned below the password field. At the very bottom of the login section, there is a link that says 'Don't have an account? Register'.



2.1 SETTING UP YOUR ACCOUNT

STEP 1: Select the user type by clicking on the **User Type** dropdown, input the TIN number then click **create account**



FEDERAL MINISTRY OF FINANCE,
BUDGET AND NATIONAL PLANNING

IMPORT DUTY EXEMPTION CERTIFICATE (IDEC)

Your IDEC account is your gateway to applying for Import Duty Exemptions and accessing information on your Import Duty Exemption Applications and Certificates issued.

Please Follow the instructions to create a new IDEC user account

© IDEC • Contact • Privacy

Create Your Account

User Type

TIN (Tax ID No)

By clicking on 'Create Account', you agree to our Terms and Privacy Policy

[Have an account? Login](#)

STEP 3: Fill in the required fields then click on submit



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Organization/Individual Details

Enter Organization/Individual details to create account

Company Name

TIN Number (Tax ID No)

RC Number

Phone Number

Organization/Individual Email

Password

Confirm password



STEP 4: After clicking the submit button, you are required to verify your account by clicking on the verification link sent to your registered email address.

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Account Successfully created
Kindly check your email to verify your account

Create your Account

User Type
Select a user type ^

User category
Select a user category ^

TIN (Tax ID No)
Enter Tax Identification Number

By clicking on "Create An Account", you agree to our [terms and privacy policy](#)

Create Account

Have an account? [Login](#)

2.2 LOGGING INTO YOUR ACCOUNT

Fill in your recently created email address and password, then click **login**.

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BUDGET AND NATIONAL PLANNING**

IMPORT DUTY EXEMPTION CERTIFICATE

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Please Follow the instructions to Login to your account

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Login to your Account

Email Address
Enter your email address

Enter your password [Forgot your password?](#)
•••••

By clicking on "Create An Account", you agree to our [terms and privacy policy](#)

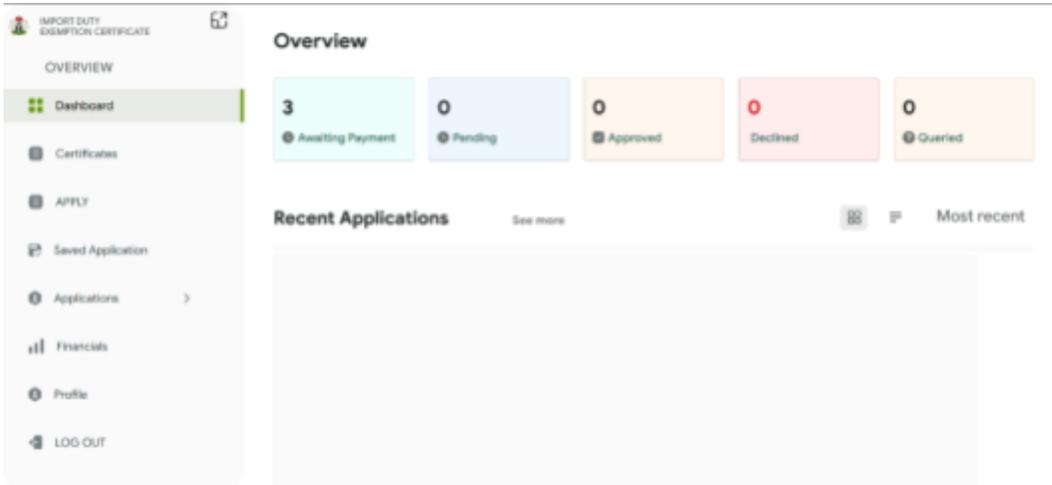
Login

Dont have an account? [Sign Up](#)

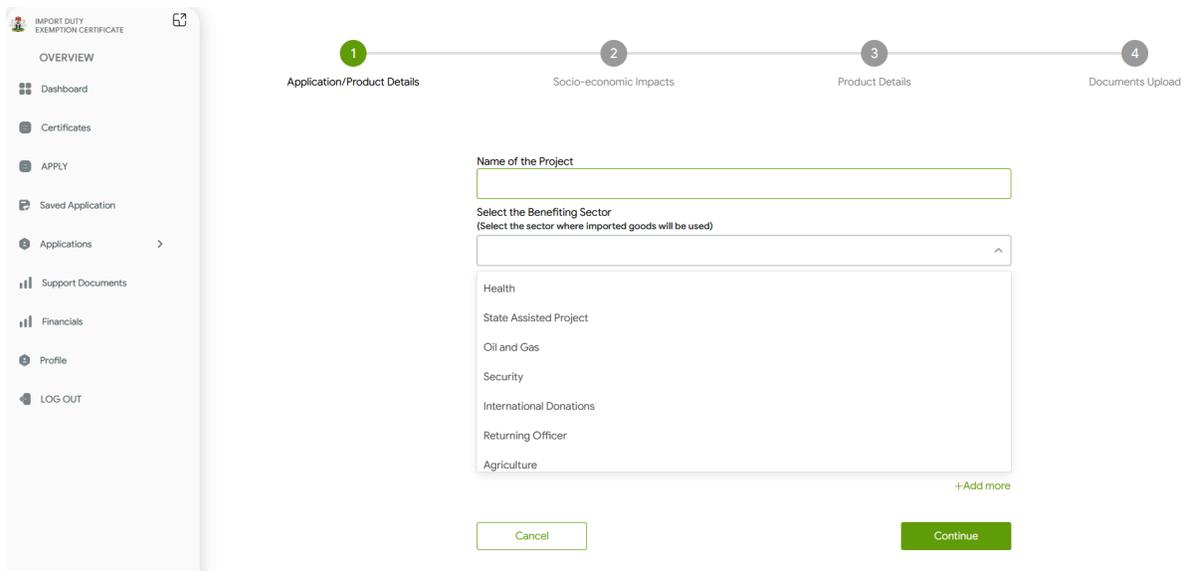


3. MAKING AN APPLICATION

STEP 1: Click on **Apply** on the left pane of the screen



Step 2: Input the name of the project you intend to utilize the consignment for then select the benefiting sector using the dropdown button.





Step 3: Select the mode of shipment using the dropdown button.

IMPORT DUTY EXEMPTION CERTIFICATE

OVERVIEW

- Dashboard
- Certificates
- APPLY
- Saved Application
- Applications >
- Support Documents
- Financials
- Profile
- LOG OUT

1 Application/Product Details 2 Socio-economic Impacts 3 Product Details 4 Documents Upload

Name of the Project

Select the Benefiting Sector
(Select the sector where imported goods will be used)

Mode of Shipment
(Select the mode of shipment)

Air freight
Sea freight

Project Objective 1

+Add more

Step 4: Select the project duration using the dropdown button.

IMPORT DUTY EXEMPTION CERTIFICATE

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- LOG OUT

1 Application/Product Details 2 Socio-economic Impacts 3 Product Details 4 Documents Upload

Name of the Project

Select the Benefiting Sector
(Select the sector where imported goods will be used)

Mode of Shipment
(Select the mode of shipment)

Sea freight

Project Duration

1-12 months
2-5 years
6-10 years
1-15 years



Step 5: Select the immediate socio-economic impact of the project and click on continue.

IMPORT DUTY EXEMPTION CERTIFICATE

OVERVIEW

- Dashboard
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- Saved Application
- Applications >
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Immediate Socioeconomic Impact

- Job creation
- Economic Growth and development
- Poverty alleviation
- Research and development
- Improved medical care
- International trade promotion
- Safety and Security

IMPORT DUTY EXEMPTION CERTIFICATE

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- Applications >
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- LOG OUT



Immediate Socioeconomic Impact

Job creation x Others x

Other impacts

To improve power supply

Cancel

Continue



3.1. Product upload

STEP 1: For multiple products, download the excel template, fill it with your product information then upload the filled excel template **OR** click on the **Add a Product** button if you have fewer products.

Application/Product Details Socio-economic Impacts **Product Details** Documents Upload

For Multiple Products, upload Excel template containing the product details or click on the 'ADD A PRODUCT' tab for single product entry

[Click here to upload filled Excel template \(XLS only\)](#)
[Click here to download an Excel template](#)

OR

Add a Product

Back Continue

STEP 2: After uploading the products, confirm the product list & the total number of products from the excel sheet before clicking continue.

Application/Product Details Socio-economic Impacts Product Details **Documents Upload**

₦4,909,367,160.00
Total Products Amount

₦0.00
Freight Amount

₦73,640,507.40
Insurance Amount

₦4,983,007,667.40
Total Value of Import

Product List [Clear all](#) Number of Products: 456 [+ Add More](#)

Product Name	Product Description	Product Type	HS-CODE	Quantity	Currency	Unit of measurement	Unit Price	Action
<input type="checkbox"/> RADIOACTIVE 252, RADIOACTIVE SOURCE OF CERIUM-150, TECHNOLOGY MM-CF252 FOR CROSS-BEAM ANALYSER	Isotopes other than those of heading 28.44; Other...	INORGANIC CHEMICALS, ORGANIC OR PRECIOUS METALS, OF RARE EARTH	2849900000	2	USD	KG	34720	
<input type="checkbox"/> sounder waterproof fishing box	Parts of article of heading 85.31	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS.	8539000000	32	USD	KG	107	
<input type="checkbox"/> modbus tcp module py mntp-6050	Parts and accessories of the machines of heading 84.71	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES, PARTS THEREOF	8473000000	5	USD	KG	304	
<input type="checkbox"/> power beam.py-pb-400 power	Other apparatus of subheading 8517.60 not specified	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS.	8517690000	14	USD	U	320	
<input type="checkbox"/> cable.cat5 stp network cable	Other electric conductors, for a voltage not exceeding 1000v not specified	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS.	8544499000	670	USD	KG	0.61	

Show 10 < 1 2 3 ... 44 45 46 >

Back Continue



3.2. INPUT FREIGHT COST

To input the freight cost, you are required to enter the freight amount in naira (i.e. convert the freight cost if in foreign currency into naira before inputting it and then click on save and continue)

The screenshot shows a progress bar with four steps: Application/Product Details, Socio-economic Impacts, Product Details, and Documents Upload. The current step is Product Details. The summary box shows: Total Products Amount: ₦4,909,367,160.00; Freight Amount: ₦0.00; Insurance Amount: ₦73,640,507.40; Total Value of Import: ₦4,983,007,667.40. The Product List section shows 'Number of Products: 456' and an '+ Add a product' button. The Insurance section has a text input field containing '73,640,507.40'. The Freight (in Naira) section has a text input field containing '0.00'. At the bottom, there are 'Back' and 'Save and Continue' buttons.

3.3. DOCUMENT UPLOAD

Click on **Browse file** to upload the required documents and then click on **Submit**

The screenshot shows the same progress bar as in 3.2. The current step is Documents Upload. The summary box shows: Total Products Amount: ₦451,509,625.27; Freight Amount: ₦15,000,000.00; Insurance Amount: ₦6,772,644.38; Total Value of Import: ₦473,282,269.65. The document upload section lists several documents: Application Letter (File Upload Complete), Packing List (Browse File), Pro Forma Invoice (File Upload Complete), Bill of Lading (Browse File), Form M (Browse File), and Supporting Document from Relevant MDA (Browse File). Below the list, it says 'Accepted Formats: jpg, jpeg, png, pdf, Max Size: 20MB' and '+ Add more'. At the bottom, there are 'Back' and 'Submit' buttons.



3.4. COMPLETING AN APPLICATION

Review the summary of your application before clicking on the **Submit** button to complete it.

Application Number: **FMF-1115-6**

Category	Amount
Total Product Amount	N451,509,625.27
Insurance Amount	N6,772,644.38
Freight Amount	N15,000,000.00
Total Value of Import(CIF/COF)	N473,282,269.65

Product Name	HS-Code	Product Type	Quantity	Unit of Measurement	Total Amount	Amount Waived
SOLAR POWER SYSTEM 208L 30	850120000	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS.	1100	Unit (s)	62,703,883.55	0.00
SOLAR POWER SYSTEM 208L 45	850120000	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS.	1248	Unit (s)	83,903,136.72	0.00
SOLAR POWER SYSTEM 208L 60	850120000	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS.	600	Unit (s)	46,587,603.00	0.00
SOLAR POWER SYSTEM 538L 90	850120000	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS.	1000	Unit (s)	109,840,690.00	0.00
SOLAR POWER SYSTEM 538L 100	850120000	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS.	1000	Unit (s)	148,474,312.00	0.00

Show 10 < 1 >

Back Submit



4.0. HOW TO MAKE PAYMENT

After submitting your application, you will be redirected to the administrative fee invoice page. Click on **proceed to payment** and then you can now choose your preferred mode of payment

IMPORT DUTY EXEMPTION CERTIFICATE

OVERVIEW

- Dashboard
- New Application**
- IDEC Recertification
- Saved Application
- Previous Application
- Certifications
- Log out

Application successfully submitted

Download Invoice (PDF)

Amount Due N64,500.00

FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING

ISSUER Federal Ministry of Finance, Budget and Planning
FMC
Abuja
info@fmc.gov.ng

INVOICE No #181-176-779
Issue Date: August 21, 2022

Applicant
FMT-654-4-01

No	Invoice item description	Amount
1	Administrative fee	N 5865708080

TOTAL AMOUNT IN WORDS
Sixty four thousand five hundred naira only

Subtotal: N60,000.00
VAT: N4,500.00
Total: 64,500.00

Director Finance and Accounting
For: Federal Ministry of Finance,
Budget and National Planning

Thank You

Go to dashboard Proceed to Payment



5.0. HOW TO ACTIVATE YOUR CERTIFICATE (CORPORATE USERS ONLY)

STEP 1: Click on the **certificates** tab on the left pane of your dashboard, locate the inactive certificate then click on the **activate** button.

The screenshot shows a dashboard titled "Certificates". At the top, there is a search bar labeled "Search Certificate Number" and a "Filter" button. Below this, a certificate card is displayed for "FMF-2022-AP-3-CT-32". The card shows a status of "Inactive" and a progress indicator of "0% Used". Key details include: Issue Date: 30/11/2022, Exemption Granted: 1,157,568.80, and Amount Remaining: 1,157,568.80. The Expiry Date is 30/11/2023. An "Activate" button is visible at the bottom right of the card.

STEP 2: Click on **view and pay invoice** then you will be redirected to the invoice page where you can now make your payment.

The screenshot shows a modal window with a close button (X) in the top right corner. It displays the following information:

Certificate number: FMF-2022-AP-3-CT-32	
Status	Inactive
Total value of goods	10,560,000.00
Exemption granted	1,157,568.80

Below the table, a red message states: "You are required to pay 5% of the waived amount before the certificate can be generated". At the bottom, there are two buttons: "Back" and "View and pay Invoice".



6.0 HOW TO REVALIDATE YOUR IDEC

STEP 1: Click on the **certificates** tab on the left pane of your dashboard, click on the three-dotted button beside the status badge and then click on **revalidate**

IMPORT DUTY EXEMPTION CERTIFICATE

OVERVIEW

- Dashboard
- Certificates**
- APPLY
- Saved Application
- Applications >
- Financials
- Profile
- LOG OUT

Certificates

Search Certificate Number

FMF-2022-AP-21-CT-35

0% Used

Expiry Date: 05/12/2023

Revalidate

Recertify

Exemption Granted 0.00

Amount Remaining 0.00

View

STEP 2: Click on **proceed to payment** to make payment for the revalidation.

Download Invoice (PDF)

Amount Due 64,500.00

FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING

INVOICE NO 1000260704
Issue date December 04, 2022

ISSUER Applicant

Federal Ministry of Finance, Budget and Planning
ID:IC: Abuja
Info@idec.gov.ng

Rich Business
1000260704
Rich_Business@idec.com
ATN: Rich Business

No	Invoice Item description	Amount
1	Administrative Fee	64,500.00

TOTAL AMOUNT IN WORDS
SIXTY-FOUR THOUSAND, FIVE HUNDRED NAIRA ONLY

Subtotal: 64,500.00
VAT: 0.00
Total: 64,500.00

Director Finance and Accounting
For: Federal Ministry of Finance,
Budget and National Planning

Thank you

Go to dashboard

Proceed to payment



7.0 HOW TO RECERTIFY AN IDEC

STEP 1: Click on the **certificates** tab on the left pane of your dashboard, click on the three-dotted button beside the status badge and then click on **recertify** to send a request.

Certificates

Search Certificate Number Filter

FMF-2022-AP-24-CT-42 Expiry Date: 14/12/2023 View	Revalidate Recertify View Utilization Amount Remaining 40,021,860.88	FMF-2022-AP-27-CT-41 Inactive Expiry Date: 12/12/2023 Activate	Inactive Issue Date 12/12/2022 Exemption Granted 0.00 Amount Remaining 0.00
--	--	--	--

Certificates

✓ Recertification request already sent.
Please wait for approval.

Search Certificate Number Filter

FMF-2022-AP-21-CT-35 Active Expiry Date: 05/12/2023 View	Active Issue Date 05/12/2022 Exemption Granted 0.00 Amount Remaining 0.00	FMF-2022-AP-48-CT-40 Active Expiry Date: 05/12/2023 View	Active Issue Date 05/12/2022 Exemption Granted 0.00 Amount Remaining 0.00
--	--	--	--



STEP 2: Once your request has been approved, the padlock icon will be unlocked then you can now click on **recertify** again to make your application

8.0 HOW TO VERIFY A CERTIFICATE

Visit www.idec.gov.ng and click on **verify certificate**, type in the certificate number and then click on **submit** to verify the certificate



9.0 HOW TO UTILIZE YOUR IDEC

STEP 1: Activate the certificate (corporate users only)

STEP 2: Contact IDEC support for transmission to customs portal. To do this, you are required to;

- i. Forward your PAAR and Certificate to support@idec.gov.ng (Corporate users)
- ii. Forward your Certificate to support@idec.gov.ng (Returning officers, NGOs & Government users)

STEP 3: After transmission, forward the Certificate to your clearing agent to begin the clearing process

Note: If your clearing agent is having any difficulties, contact IDEC support for guidance.



FAQs

Ø How long will it take for my application to get approved?

Applications usually take 10 to 15 working days to get approved if the application isn't queried. Applicants are advised to always track the status of their application by checking their dashboard or calling the IDEC support line for inquiries on the status of their application.

Ø What do I do next after the approval of my application?

When your application gets approved, contact the IDEC support center either through email or their hotline displayed on the website so that the transmission of your IDEC to the customs portal can be processed.

Ø Can I make more than one application?

An applicant can make as many applications as they want. The number of applications an applicant can make is not limited.

Ø How long can I use my IDEC?

The IDEC certificate is valid for just one year, which is effective from the date of issuance (application approval). After which, it will expire. Upon expiry, you can extend the IDEC for another year by revalidating the certificate. Upon revalidation, you will be required to pay a processing fee of 64,500 Naira. (Note: Revalidation is only necessary if the IDEC has not been fully utilized during the one-year span).

Ø Can I clear a product that was not included in my IDEC?

You can only clear items on your IDEC.

Ø Can I add a product to my IDEC after issuance?

You cannot add an item to your IDEC after it has been issued.

Ø How can I respond to a Query?

To respond to a query, you are required to log in to your dashboard and click on update to select the specific document/documents the application was queried for.



Ø How can I upload my current Tax Clearance Certificate on the portal?

You can upload your Tax clearance certificate on the portal by clicking on the profile tab on your dashboard and then select Tax clearance certificate to upload the current one

Ø How do I update the benefitting Sector if the previous one selected is wrong?

You can update the benefitting sector when the application has not been submitted by returning to the apply page. If the application has been submitted already but has not been paid for, you can also make the application again using the correct benefitting sector and pay for the new one. If the application has already been submitted and paid for, kindly contact the IDEC support center either by email or call

Ø Do I have to wait for my IDEC to be approved before I start processing my PAAR?

You do not have to wait for your IDEC to be approved before you start processing your PAAR

Ø Do I need the IDEC certificate before I process my Form M?

You do not need an IDEC certificate to process a Form M

Ø How do I validate my TIN on Trade portal if it keeps coming up with the error “TIN not found”?

You can validate your TIN by visiting www.trade.gov.ng/services/company/validate

Ø Can I apply for a refund if I get an IDEC approval for items I have already paid customs duty for?

You can't apply for refunds after paying customs duty.

Ø Can I still revalidate my IDEC months after it has already expired?

You can revalidate your IDEC months after it has expired

Ø How can I locate my newly approved IDEC on my dashboard?

You can locate your newly approved IDEC on your dashboard by clicking on the certificates tab

Ø How do I change the contact details on my IDEC account?

You can change the contact details on your IDEC account by clicking on the profile tab on your dashboard