This is the procedure for obtaining a Letter of Recommendation or Concurrence from the Federal Ministry of Health (FMOH) to process Import Duty Exemption Certificate (IDEC) at the Federal Ministry of Finance, Budget and National Planning (FMFBNP) for the importation of pharmaceuticals and other health related commodities into the Federal Republic of Nigeria.

**Application for Concurrence Letter**

- Applicants should submit application requesting relevant waivers with mandated supporting documents along with a letter of request addressed to:
  - The Honourable Minister of Health,
  - Attn: Director, Food & Drug Services (DFDS)

(see list of supporting documents)

**Application Screening**

- The DFDS screens the application and advises the Honourable Minister on whether to issue letter of concurrence based on prevailing fiscal policy measures.

**Letter of Concurrence is APPROVED and addressed to FMFB&NP**

**Letter of Concurrence is DECLINED and communicated to the applicant.**

**Applicant is informed of decision in writing**

**Applicant proceeds to FMFB&NP IDEC portal to apply for IDEC. IDEC is processed at Federal Ministry of Finance, Budget & National Planning (FMFB&NP) and issued to the applicant.**

**Applicant submits a copy of the issued IDEC to the FMOH.**

**SUPPORTING DOCUMENTS**

1. CAC Certificate
2. Tax Clearance from FIRS
3. MoU between Organisation and Federal Republic of Nigeria
4. Comprehensive list of donated items to be imported indicating:
   - Clear name
   - Quantity
   - Specification
   - Expiry Date/shelf life
   - Commodity distribution plan