

# Guidance for Market Entry in the Assistive Technology Sector

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SELECT AFRICAN  
COUNTRIES

**Nigeria**

## Annex E. Country description: Nigeria



### Overview of Nigeria's assistive technology market entry

In Nigeria the market entry process is lengthy and complex, although stakeholders share a consistent view of it. The regulatory environment is evolving which means regulations may change soon. Most manufacturers and importers rely on local agents, who can be difficult to identify. Assistive technology is generally not exempt from VAT or customs duties, although exemptions may apply to suppliers of high-quality products and NGOs. Policy work related to assistive technology is ongoing, including a recent situation assessment (Clinton Health Access Initiative, 2021).

### Key government stakeholders

- **Ministry of Health:** Ministry responsible for policy and development of guidelines; published a national priority assistive products list (Ministry of Health of the Federal Republic of Nigeria, 2022), which is instrumental to the enactment of the 2018 Discrimination Against Persons with Disabilities (Prohibition) Act (Federal Republic of Nigeria, 2019).
- **National Commission for Persons with Disabilities:** Government agency responsible for promoting the rights of persons with disabilities in Nigeria; has published an investment case for assistive technology (National Commission for Persons with Disabilities, 2022).
- **Standards Organization of Nigeria (SON):** Government agency responsible for conformity assessment of medical devices.
- **National Agency for Food and Drug Administration and Control (NAFDAC):** Government agency responsible for the regulation of medical devices, including assistive technology.
- **Medical Rehabilitation Therapists Board (MRTB):** Government agency responsible for licensing rehabilitation of professionals.

## Specifications

- In theory, all products imported in Nigeria undergo the Standards Organization of Nigeria Conformity Assessment Programme (SONCAP). It is a pre-shipment verification process to ensure products comply with applicable industrial standards or approved equivalents and technical regulations before shipment. Under SONCAP imports are verified and tested in the exporting country, and a SONCAP Certificate is issued to certify that the products meet the relevant standards and regulations.
- In practice, no specific Nigerian specifications for assistive technology have been developed, although there is an Assistive Product List available online. New specifications are currently being developed and will primarily align with WHO and ISO standards.

## Nigeria market entry process

<b>Business entity registration</b>	<ul style="list-style-type: none"><li>• All business entities operating in Nigeria must be registered to comply with tax obligations, which also requires the submission of audited financial statements. The registration process is relatively straightforward, requiring basic documentation of the business entity.</li><li>• For suppliers of assistive technology employing medical workers, it is mandatory for their staff to be licensed by the Medical Rehabilitation Therapists Board.</li></ul>
<b>Product certification</b>	<ul style="list-style-type: none"><li>• A common challenge faced by importers involves the classification of imported components versus complete products, as components are often not recognized as medical products.</li><li>• Product certification can be substituted by the licensure of medical workers employed by assistive technology suppliers (conducted by the MRTB and the Optometrists and Dispensing Opticians Registration Board). Suppliers whose products meet international standards, such as ISO or International Society for Prosthetics and Orthotics (ISPO), should not encounter significant issues, as these standards are considered more rigorous than any standards the Nigerian Government might impose.</li></ul>
<b>Quality assurance</b>	<ul style="list-style-type: none"><li>• Any product already known to SON can be imported into Nigeria without much difficulty. For new products, SON requires samples, use case assumptions and cost details before approving import.</li><li>• At customs, several agencies – including NAFDAC, SON and the Customs Office – inspect shipments. However, beyond customs, minimal government quality checks have been reported.</li></ul>
<b>Import procedures</b>	<ul style="list-style-type: none"><li>• The import process includes physical verification at customs and may require documentation from the manufacturer or sender. Having a local partner to manage the import process is recommended. These partners are mostly local distributors, but they can be difficult to identify without proper guidance. Once documentation is in order, the process is generally quick and straightforward.</li><li>• The import documents required depend on the type or nature of goods. Importers of goods should check which import documents are applicable to their goods. This information is available from SON (SON, 2025).</li><li>• Distributors must also engage with the Central Bank of Nigeria for foreign exchange, which is necessary for purchasing products in different currencies. Obtaining foreign exchange can be time-consuming and is often done at unfavourable rates, which presents a significant challenge for importers.</li></ul>

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#### Duties and taxes

- According to the document describing the Priority Assistive Product List of Nigeria, the country does not grant tax exemptions for assistive technology (Ministry of Health of the Federal Republic of Nigeria, 2022). However, tax exemptions may sometimes be obtained for high-quality products through the Federal Ministry of Industry, Trade and Investment. Importers can apply for an Import Duty Exemption Certificate through an online platform (Ministry of Finance of the Federal Republic of Nigeria, n.d.).
- NAFDAC and the Customs Office also take a percentage of the product price. However, overall taxes on medical components are relatively low compared to other industries, with reported figures around 6% (comprising 5% VAT and 1% customs duty).
- NGOs may obtain full tax exemptions, but this requires engagement with the appropriate stakeholders in the Ministry of Health.

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#### Sales and distribution

- Applying to public tenders is a lengthy and rigorous process:
    - 3–4 months for the tender to be approved by the national assembly and parliament and then to be advertised by the government;
    - Suppliers have 6 weeks to apply, then the government conducts its selection process;
    - Once selected, if the supplier is importing, it can take 4–5 weeks for import to be completed.
  - Participating in public tenders requires an in-country presence to collaborate with the government throughout the selection process.
  - Public tenders can be found online, although accessing them may require a small fee.
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### Local production in Nigeria

- Some existing local production of assistive technology is available, but it is informal and unstructured. Some products are made locally, while others are assembled in Nigeria. Much of the local production occurs in workshops, and most of the products do not meet established standards. Some local producers have reported resistance to locally made products from health workers, as well as limited protection against global competitors.
- The National Commission for Persons with Disabilities is working on developing local production by looking at Nigerian standards specific to local production. The plan will begin with local assembly, although no concrete actions have been taken yet.

### Conclusion

Nigeria's assistive technology market offers significant opportunities, but navigating its entry process requires understanding a complex regulatory landscape. While the market is developing, challenges exist, including the evolving regulatory environment, the need for partnerships with local distributors, and difficulties with product certification and with tax exemptions. However, with an in-country presence, adherence to relevant standards and proper collaboration with government bodies, businesses can successfully enter the Nigerian markets.



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