

Nigeria – southern states		Beverage categories		
		Beer	Wine	Spirits
Control of retail sale and production	Monopoly on production of	NO	NO	NO
	Monopoly on sales of	NO	NO	NO
	Licence for production of	YES	YES	YES
	Licence for sale of	YES	YES	YES
Off-premise sales restrictions and level of enforcement	Hours of sale	YES	YES	YES
	Days of sale	NO	NO	NO
	Places of sale	YES	YES	YES
	Density of outlets	NO	NO	NO
	Level of enforcement	RARELY		
Age limit for purchasing alcoholic beverages	On-premise:	18	18	18
	Off-premise:	18	18	18
Taxation of alcoholic beverages	Sales TAX/VAT exists?	YES		
	% sales TAX/VAT	5		
	Tax as % of retail price	40	40	40
	Excise stamps exist?	NO		
Restrictions on advertising	National television	PARTIAL	PARTIAL	PARTIAL
	National radio	PARTIAL	PARTIAL	PARTIAL
	Print media	NO	NO	NO
	Billboards	NO	NO	NO
	Health warning on advertisements	NO		
	Enforcement of advertising and sponsorship restrictions	PARTIALLY		
Restrictions on sponsorship of	Sports events	NO	NO	NO
	Youth events	NO	NO	NO
Restrictions on alcoholic beverage consumption in public domains	Health care establishments	PARTIAL		
	Educational buildings	PARTIAL		
	Government offices	PARTIAL		
	Public transport	NO		
	Parks, streets, etc.	NO		
	Sporting events	BAN		
	Leisure events (concerts, etc.)	NO		
	Workplaces	BAN		
Definition of alcohol, BAC level and RBT	Definition of alcohol (vol. %) ¹	.		
	Maximum Blood Alcohol Concentration (BAC) level	0.0		
	Use of Random Breath Testing (RBT)	NO		

Some states in the northern part of Nigeria have total prohibition, i.e. total bans on all sales, consumption and advertising of all alcoholic beverages.

¹ Any beverage containing any amount of alcohol.