



CAPITAL GAINS TAX RETURNS FORM 003

Assessment	Y	Y	Y	Y	Begin	D	D	M	M	Y	Y	Ending	D	D	M	M	Y	Y	
Company Name												TIN							
Company Physical Address												Doc No							
Postal Address (Including Postal Code)												Tel. No							
E-Mail Address												Corporate Website							

										Currency	Naira	USD	GBP	Euro					

Line No	Line Description	Schedule	Amount
10	Total Chargeable Gains	A	
20	Capital Gains Tax Payable @ 10%		

Note: LATE FILING & PAYMENT SHALL BE PENALISED

DECLARATION: I declare that the particulars in this returns are true, complete and correct in accordance with the provisions of the Capital Gains Tax Act CAP C1 LFN 2004 as amended LFN, 2004.

FULL NAME:	DESIGNATION:
SIGNATURE:	DATE:

FOR FIRS USE ONLY

NAME:	IR NO:	SIGNED:	DATE:
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CAPITAL GAINS TAX RETURNS 003

EXPLANATORY NOTES & GUIDES FOR CGT FILING

These explanatory notes or instructions are on how the CGT Return Form 003 is to be completed and filled manually or online.

The returns together with the relevant payments, are due upon the disposal of the chargeable asset(s). whether there is provisions for roll-over relief or not the returns must be filed manually or online.

FORM LINE This form has 2 rows for completion as stated below

10	Line 10: Total Chargeable Gains
	Enter the Total Chargeable Gains realised during a tax year on line 10 of the form after deducting total allowable Expenses and taking into consideration items item that are ingredients to calculation of the Chargeable gains which are:.
	Date of acquisition, Cost of acquisition and iimprovement, Date of disposal , Sales proceed and incidental cost, Market Value of part(s) disposed, Cost of acquisition of part disposed, Book Value of the unsold part, total
20	Line 20: Capital Gains Tax payable at 10%
	Enter 10% of the Total Chargeable Gains from line 10 (i.e. Line 10*0.1) in the main form.