



WITHHOLDING VAT RETURNS FORM 006

Assessment Year	Y	Y	Y	Y	Beginning	D	D	M	M	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 VAT withheld										A									
20	Total withheld VAT Payable																			
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 Value Added Tax CAP VI LFN, 2004 as amended.																				
FULL NAME:											DESIGNATION:									
SIGNATURE:											DATE:									
FOR FIRS USE ONLY																				
NAME:					IR NO:					SIGNED:					DATE:					

GUIDE FOR WITHHOLDING VAT FILING 005

The returns are due for filing not later than 21st day of the month following the month of transactions. The taxpayer filing this return is performing agency role of withholding VAT at source and remitting same to FIRS not later than the stipulated time. Filing of this return does not in anyway stop filing of VAT form 002 as taxable persons are both agents and taxpayers. The form can be used to file for one-of transactions that are not stock in trade related or for expatriates

The returns is filed manually or online and the schedule of withholders will be required going forward for upload at payment interface.

FORM LINE	This form has 2 rows for completion as stated below
10	Line 10: Enter total amount withheld
	This is arrived at after taking into consideration the nature of contract or service, currencies of transaction, exchange rate(where applicable), value of the contract and VAT amount deductible
20	Line 20: Enter the total amount withheld for payment. This amount MUST equal the amount withheld and no part payment
	The schedule of withholders are to be attached when making payment at payment platforms in the near future