



REVENUE HOUSE

16 SOKODE CRESCENT, WUSE, ZONE 5 PMB 33, GARKI ABUJA

**PUBLIC NOTICE TO STAMP DUTY PAYERS TO BE AWARE
OF FORGED, ALTERED AND FAKED INSTRUMENTS
MEANT TO EVADE PAYMENT OF STAMP DUTIES**

It has come to the notice of the Federal Inland Revenue Service (FIRS) in recent times, the unpatriotic act of some unscrupulous persons who are into the act of extorting money from members of the public desirous of stamping their instruments as required by law without presenting same for assessment and payment for due stamping in the relevant Stamp Duties Office. The public should please, take note that such documents which are purportedly stamped, were not duly stamped at the relevant stamp duties office and therefore do not carry authentic stamps issued by the FIRS. Stamp Duties were therefore not duly paid on such instruments.

The relevant Stamp Duties Office here is the Federal Inland Revenue Service, where the instrument relates to that executed between a company and an individual, group or body of individuals. The relevant State Internal Revenue Service stamps

only instruments executed between individuals.

Instrument for this purpose is defined under the Act as to include every written document.

Individuals and entities who are in possession of stamped documents are free to write to the relevant Stamp Duties Office from where the documents were deemed stamped or the office of the Executive Chairman, FIRS to confirm the authenticity of the Stamps.

The public is hereby advised to present their documents directly or through professionals as may be authorised by the FIRS for stamping and not to engage unknown third parties or tax officials to assist in stamping documents, so as to avoid incidences of fake stamp duty attestation.

Section 480(1)(b) of the Criminal Code Act, Cap C38

LFN 2004 states with regards to forgery as follows:

Any person, who without lawful authority or excuse, the proof of which lies on him, makes or begins or prepares to make, or uses or knowingly has in his possession or disposes of any paper resembling any paper such as is specially provided by the proper authority for the purpose of being used for making any of the following things;

any stamp, license, permits or other documents, used for the purposes of the public revenue of Nigeria of any part of Nigeria or of any part of Commonwealth Country or any country under the protection of a Commonwealth country is guilty of a felony and is liable to imprisonment for fourteen years....

Section 467 of the Criminal Code Act Cap C38 LFN 2004 has the provisions for forgery in general stating that;

any person who forges any document, writing or seal is guilty of an offence which unless otherwise stated, is a felony and he is liable, if no other punishment is provided, to imprisonment for three years.

It is hoped that this notice would assist you to comply with the law. Please, feel free to direct any enquiries on the above to the Executive Chairman, Federal Inland Revenue Service, Revenue House, Plot 15 Sokode Crescent, Wuse Zone 5, P.M.B 33 Garki, Abuja.

Or

Visit our website:
www.firs.gov.ng
Email: enquiries@firs.gov.ng
Telephones: 08159490002,
08159490001, 08159490000.

Signed: Executive Chairman,
Federal Inland Revenue Service