



TAXPAYER INFORMATION SERIES

VALUE ADDED TAX (VAT)

TITANS OF TAXATION



QUEEN AMINA OF ZARIA



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Introduction:

This document is produced to enlighten and provide members of the public with basic information on the compliance requirements of the Value Added Tax (VAT) Act. The document also contains Frequently Asked Questions (FAQs) on VAT to assist in addressing issues bordering on VAT. It is believed that taxpayers and the general public will find this document a good companion to assist their compliance efforts.

What Is Value Added Tax?

Value Added Tax (VAT) is a consumption tax paid when goods are purchased or services are enjoyed. In simple terms, VAT is a tax levied on consumption. It is payable **ONLY** when taxable goods or services are consumed. Consequently, if there is no consumption, the tax is not collectible.

VAT was introduced by the enactment of the Value Added Tax (VAT) Act in 1993 to replace the then Sales Tax. It is collected by the Federal Inland Revenue Service (FIRS) on behalf of the Federal Government of Nigeria (FGN). The tax is paid directly into the VAT Pool Account with the Central Bank of Nigeria (CBN) and is shared collectively by the Federal, State and Local Governments (FG, SG and LG) based on agreed statutory sharing formula, which currently is:

Federal Government	15%
State Government and Federal Capital Territory, Abuja	50%
Local Government	35%

Registration under VAT Act

Registration for VAT purpose is **FREE** and compulsory for all business entities, including manufacturers, wholesalers, retailers, distributors, banks and financial institutions, importers and exporters, Oil and Gas Companies and suppliers of goods and services in Nigeria. Also, government organizations and Non-Governmental Organizations (NGOs) are required to register for VAT

Benefits of Registration

The benefits a taxable person stands to gain from voluntary registration include:

- Claim of credit for any input VAT paid on purchase of goods
- Government patronage
- Claim of refund on excess tax paid

Taxpayer Identification Number (TIN)

All registered persons under the VAT Act administration are issued with TIN on registration with the FIRS after presentation of relevant documents. The documents required for TIN to be issued are:

Individuals

- Duly completed Taxpayer Registration Input Form
- Valid means of identification: International Passport/National Identity Card/Driver's License
- Valid e-mail address and telephone number

Always

remember to:

Collect your invoice and ensure TIN is clearly printed and VAT charged clearly stated on the invoice

Companies, Business or Enterprises

- Duly completed Taxpayer Registration Input Form
- Certificate of Incorporation/Registration Memorandum and Article of Association (where applicable)
- Documents containing the following information:
 - Registered address of company/enterprise
 - Principal place of business
 - Date of commencement of business and accounting year end
 - Name of Bankers, Auditors and Tax Consultants
- Valid e-mail address and telephone (GSM) number

Your tax invoice is the only evidence that you have paid VAT and entitles you to claim refund on excess tax paid

FIRS Expectations from Taxable Persons under the VAT Act

In line with our vision to deliver quality service to all taxpayers in partnership with all stakeholders and make taxation the pivot of national development, FIRS expects the following from taxable persons:

- i. Registration: It is the obligation of all taxable persons/collecting agents to comply with the VAT Act by registering with the FIRS and obtaining their Taxpayer Identification Number (TIN)
- ii. Charging of VAT on taxable Goods and Services: All taxable persons are required to add 5% VAT on all taxable transactions (goods or services). This should be clearly stated on the invoices issued to customers



- iii. Keeping of Records: The administration of the VAT Act relies heavily on proper record keeping by taxable persons. All taxable persons are to ensure that records of all their business transactions are properly kept
- iv. Filing of VAT Returns: The VAT Act requires all taxable persons to file VAT returns, using form 002, to Tax office on or before 21st day of the month following the month of transaction

- v. Remittance of VAT: Remittance of VAT by all taxable persons (including collecting agents) is to be made concurrently with filing of the VAT returns i.e. 21 days after the month of transaction. All VAT remittances are to be made only through approved collecting banks or other payment channels e.g. e-TaxPay, Remita, internet banking etc.
- vi. Cooperation with FIRS officials: FIRS carries out monitoring visits to taxable persons to educate them and monitor compliance with the VAT Act. Taxable persons are required to cooperate only with identified staff of the FIRS
- vii. Notification of Change: All taxable persons are required to notify FIRS of any changes regarding their operations e.g. change of address, business line or regarding any compliance challenges faced by them

FIRS Expectations from Ministries, Departments, Agencies and Other Collecting Agents

Collecting Agents are agents of tax collection with regards to Value Added Tax. They facilitate the deduction and remittance of VAT to the Tax Office e.g. Government Ministries, Departments and Agencies, Oil and Gas Companies and Non-Governmental Organizations (NGOs). They are required to:

- Register and obtain TIN
- Obtain/request TIN from all contractors/service providers
- Ensure 5% VAT is added on total value of contracts as shown in the invoice
- Ensure 5% VAT is deducted when making payment to contractors/service providers
- Ensure they prepare a payment schedule with details of contractors/service providers clearly stating their TIN
- Remit VAT collected with the payment instrument/authorization to any approved collecting Bank or payment platform such as e-taxpay, internet banking, Remita, etc.
- Submit evidence of payment (e-ticket, e-acknowledgement) together with the VAT schedule to the Tax Office and collect receipt

FIRS Expectations from all Federal Government Contractors/ Suppliers

FIRS expects all contractors doing business with the Federal Government to provide the following:

- Certificate of Incorporation/ Registration
- RC Number
- Taxpayer Identification Number (TIN)
- Business Address
- Bank Account Details (Maximum of four)
- Company BVN
- Email Address
- Phone Number
- Line of Business

Value Added Tax revenue is collected and shared amongst the three tiers of government (FG, SG and LG) and is used for national development. Contribute to the nation building, pay your VAT

FIRS Expectations from approved Collecting Banks

- Receive all VAT payments/remittances from taxable persons/collecting agents
- Ensure that TIN is clearly stated in respect of all VAT payments with the Banks



- Ensure that taxable persons/collecting agents making VAT remittances attach schedules containing details of taxable persons and their TIN
- Ensure that all VAT paid or collected by the Banks are uploaded on FIRS Pay Direct platform and transferred to the VAT Pool Account with CBN. The use of suspense account by collecting banks to warehouse VAT collected is not allowed
- File returns and remit VAT monthly in respect of VAT collected from their customers

Rights of a Taxable Person

It is the right of a taxable person:

- To be given a Taxpayer Identification Number (TIN) **FREE** of charge immediately on request or be provided with reason for failure to issue TIN
- To object to disputed VAT assessment as specified in the VAT Act
- To appeal against a notice of refusal to amend a VAT assessment as specified in the VAT Act
- To claim INPUT Tax (on goods purchased or imported directly for resale and goods that constitute stock-in-trade) by deducting it from OUTPUT Tax
- To demand for proper identification from any person claiming to be an official of FIRS
- To be granted refund on excess VAT paid with the option of using it to offset future VAT liability
- To be issued receipt for all VAT remittances/payment to the Tax Office
- To be educated/enlightened by FIRS in area of concern

Calculation of VAT

VAT is a multi-stage tax. It is collected at different levels of production, sales or distribution, but the actual burden is on the final consumer as demonstrated below:

Stages	Price of goods and Calculation of VAT	Calculation of VAT payable to Government
Raw Materials Supplier's Price N10,000	Sales Price 10,000 VAT @ 5% <u>500</u> Price Inclusive VAT <u>10,500</u>	VAT Collected N500 Less VAT Paid N 00 VAT to be remitted N500
Manufacturer's Price N12,000	Sales Price 12,000 VAT @ 5% <u>600</u> Price Inclusive VAT <u>12,600</u>	VAT Collected N600 Less VAT Paid N500 VAT to be remitted N100
Wholesaler's Price N15,000	Sales Price 15,000 VAT @ 5% <u>750</u> Price Inclusive VAT <u>15,750</u>	VAT Collected N750 Less VAT Paid N600 VAT to be remitted N150
Retailer's Price N18,000	Sales Price 18,000 VAT @ 5% <u>900</u> Price Inclusive VAT <u>18,900</u>	VAT Collected N900 Less VAT Paid N750 VAT to be remitted N150

What the final consumer pays at the last stage (consumption stage) is N900 (5% of N18000), which is the same as total VAT paid at other stages (supplier of raw materials to retailer) which is now transferred to the consumer. From this, it can be seen that the actual burden of VAT is on the consumers and not the producers or retailers.

VAT Compliance Pitfalls to Avoid

- Failure to register and obtain a TIN
- Failure to keep proper business records
- Failure to charge VAT on taxable goods or services
- Charging VAT at an incorrect rate
- Failure to prepare and file tax returns on or before due date
- Failure to remit all VAT collected on or before due date
- Engaging the services of touts or any Tax Official to transact tax business on your behalf. Taxpayers are advised to engage the services of recognized members of approved professional bodies i.e. CITN, ICAN or ANAN
- Engaging in any form of tax evasion practices
- Transacting business with any person/entity without a valid TIN
- Failure to notify FIRS on change of business address

Avoid payment of interest and penalties, always pay VAT on or before 21 days of the following month of transaction.
For instance, VAT collected in the month of January should be paid on or before 21st day of February.

SOME FREQUENTLY ASKED QUESTIONS ON VAT

Question 1 What are Taxable Goods?

Answer All goods manufactured/assembled in or brought/imported into Nigeria, except those specifically exempted under the VAT Act. Examples of taxable goods include jewellery, shoes, bags, television etc.

Question 2 What are Taxable Services?

Answer All services rendered by any person in Nigeria except those specifically exempted under the VAT Act. Examples of taxable services are those rendered by Lawyers, Engineers, Accountants, Contractors and Consultants etc.

Question 3 What are exempted goods under Value Added Tax (VAT) Act?

Answer Exempted goods are those goods which are not subject to VAT.

These include:

- All medical and pharmaceutical products
- Basic food items
- Books and Educational materials
- Baby products
- Fertilizer, locally produced agricultural and veterinary medicine, farming machinery and farming transportation equipment
- Plant, machinery and goods imported for use in the Export Processing Zone or Free Trade Zone; provided that 100% production of such company is for export
- Plant, machinery and equipment purchased for utilization of gas in down-stream petroleum operations
- Tractors, ploughs and agricultural equipment and implements purchased for agricultural purposes
- Proceeds from the disposal of Short Term Federal Government of Nigeria Securities and Bonds
- Proceeds from the disposal of Short Term State, Local Government and Corporate Bonds (including supra national bonds) limited to ten years with effect from December 2011

Question 4 What are exempted services under VAT Act?

Answer Exempted services are services that are not taxable i.e. not subject to 5% VAT.

These include:

- Medical Services
- Services rendered by Community Banks, People's Banks and Mortgage Institutions
- Plays and performances conducted by educational institutions as part of learning
- All exported services

Question 5 What is Zero-rated VAT?

Answer Zero-rated VAT means the goods and services are taxable, but at zero percent (0%)

Question 6 Which transactions are zero-rated?

Answer The following transaction are zero-rated:

- i. Non-oil exports
- ii. Goods and services purchased by Diplomats
- iii. Goods purchased for humanitarian donor-funded projects

Question 7 What is the due date for filing VAT Returns?

Answer The due date for filing VAT returns is the 21st day of every month following month of transaction

Question 8 When a contractor/supplier supplies goods that are exempted from VAT, should VAT be paid?

Answer No. Goods or services exempted from VAT are not taxable, but the contractor/supplier must file VAT Returns

Question 9 Are entertainment services Taxable?

Answer Yes. They are taxable except as contained in the exempted list

Question 10 Are catering services Taxable?

Answer Yes. Catering services are taxable

Question 11 Can Ministries, Department, Agencies (MDAs) exempt foreign investors from paying VAT?

Answer No. Ministries do not have statutory power to exempt a taxpayer from payment of tax or to amend the tax laws

Question 12 Who is a Taxable person?

Answer A taxable person under Value Added Tax Act (VATA) Cap VI LFN 2004 is a person (other than a Public Authority acting in that capacity), who independently carries out in any place an economic activity as a producer, wholesaler, trader, supplier of services (including mining, and other related activities). In other words, a taxable person is one who trades in taxable goods and services for a consideration

Question 13 Is it compulsory for a Taxable person to register for VAT?

Answer Every taxable person has an obligation to register for VAT

Question 14 Who is a VAT Agent?

Answer This is an agent of tax collection with regards to Value Added Tax. A VAT agent facilitates the deduction and remittance of VAT to the Tax Office e.g. Ministries/Government Agencies/Parastatals and Oil and Gas Companies

Question 15 Is VAT registration for individuals or corporate bodies?

Answer It is for all so long as they are trading on goods and services as defined by law

Question 16 What are the penalties for non-registration for VAT?

Answer Failure or refusal to register with the Board within the specified time attracts a penalty of N10, 000 for the first month in which the failure occurs and N5, 000 for each of the subsequent months in which the failure continues. If this persists, the premises where the business is carried on shall be sealed up

Question 17 What are the penalties for non-deduction of VAT?

Answer Non-deduction or failure to collect VAT by a taxable person attracts a penalty of 150% of the uncollected tax plus 5% interest above the CBN re-discount rate

Question 18 What are the penalties for non-remittance of VAT?

Answer Failure to remit VAT shall attract a penalty of a sum equal to 5% per annum plus interest at a commercial rate payable within 30 days of notification by the Tax Authority

Question 19 Why is VAT on certain goods and services paid in foreign currency?

Answer Taxes are to be paid in the currency of transactions

Question 20 Should Ministries issue contractors with receipts for VAT remittance in place of FIRS receipt?

Answer No. Receipt acknowledgment is only issued by FIRS

Question 21 Most times, organizations make part-payment to contractors. When should VAT be deducted?

Answer At every stage any payment is made, the corresponding VAT should be deducted and remitted e.g mobilization, 1st payment, 2nd payment etc.

Question 22 Does FIRS grant refund on VAT to non-citizens who are leaving the country?

Answer All non-oil goods and services for export are zero-rated. Therefore, any person who pays VAT on non-oil goods and services being exported out of Nigeria is entitled to refund of the VAT paid

Question 23 How is VAT on goods sold treated?

Answer VAT element on goods sold is deducted and remitted to the FIRS through any of the approved collecting banks on or before the 21st day of the month following the month of sale

Question 24 What does "VAT inclusive" mean?

Answer VAT inclusive means that VAT is already included in the price or cost of transaction. However, the term is being discouraged, as it is always advised that VAT be isolated and not included as part of price. VAT should be separately stated in the invoice as illustrated below:

ABC Nigeria Limited
20, Ibro Dangwari Street, Kano
Sales Invoice
TIN: 1234567890

IV No. 100000

S/N	Description of item	Quantity	Price/unit	Amount
1	Television set	2	20,000	40,000.00
2	Washing Machine	1	15,000	15,000.00
	Sub-total			55,000.00
	VAT @ 5% (N55,000.00)			2,750.00
	Total Amount (payable by customer)			57,750.00

Question 25 Some contractors charge 10% for VAT. Is it allowable?

Answer No. The 10% charged on VAT is wrong. The correct rate is 5%. The contractor should not assume 10% to mean 5% for VAT and 5% for WHT. The two should be treated separately. WHT is deducted from the contract sum due to the contractor, while VAT is paid as an addition to the contract sum by the consumer of the goods/services.

Question 26 What is Input Tax?

Answer Input Tax is tax paid on raw materials or goods and services used for production purposes or goods purchased for resale or goods imported directly for resale.

Question 27 What is Output Tax?

Answer Output Tax is tax charged by taxable persons on goods and services sold or supplied. Where Output Tax is more than the Input Tax, the difference is paid to FIRS. But where Input VAT is more than the Output VAT, the taxable persons claim a refund

Question 28 Are the services of a motor mechanic taxable?

Answer Services provided by motor mechanics are taxable. Even vehicle spare parts used for the services are subject to tax

Question 29 Do Mortgage Institutions pay VAT?

Answer VAT is exempted only on the primary duties of mortgage institutions. Any other activity e.g. contract execution outside their primary banking function attracts VAT

Question 30 What happens in the case of electricity consumption? Who deducts VAT and How?

Answer VAT is charged on the consumer by the Distribution Companies that issue bills to the consumers. They are to charge and reflect the VAT on the bills, collect and also remit same to FIRS

Question 31 Is VAT a multiple taxation?

Answer No. VAT is not a multiple taxation, but a multi-stage tax. The actual burden is on the final consumer of the goods or service

Question 32 When should a taxable person register for VAT?

Answer A taxable person is required to register for VAT within six (6) months of commencement of the Act or within six (6) months of commencement of business, whichever is earlier

Question 33 Should VAT be paid on commercial rent?

Answer Yes. VAT at 5% should be paid by the tenant on rent paid for use of property for commercial purposes

Question 34 Is VAT payable on non-oil product exports?

Answer All non-oil exports are zero-rated i.e. tax rate applicable is 0%. This means that all input VAT incurred in the production process up to the point of export is refundable



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Please note all FIRS services are **FREE*



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e-TCC



Taxpayers can now request for their TCC from the comfort of their home or office after fulfilling their civic obligation, with the introduction of FIRS e-TCC.

- Go to **www.firs.gov.ng**
- Click on **e-Services**.
- Click on **e-TCC**.
- Register on the FIRS e-Services platforms.
- Obtain your credentials through your email.
- Choose a username and password upon successful registration.
- Login and request for your e-TCC.
- An acknowledgment will be sent to your email that your TCC is being processed.
- A link to download your e-TCC will be automatically sent to your email on or before 7 days if you have no outstanding Tax liabilities.

e-TCC Verification

- Go to **www.firs.gov.ng**
- Click on **e-Services**.
- Click on e-TCC to verify the authenticity of your TCC.
- Click on Verify e-TCC.
- Enter the e-TCC Number and your TIN or scan the QR bar on the top right hand corner of the e-TCC with your QR reader, which is a functionality that can be downloaded free on the e-TCC platform or on the app store for iOS (Apple products) and Play Store on Android phones.

OBTAINING YOUR TCC HAS NEVER BEEN EASIER.

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HELP DESK
helpdesk@firs.gov.ng
taxpayerservices@firs.gov.ng
complaints@firs.gov.ng
enquiries@firs.gov.ng
services@firs.gov.ng
e-services@firs.gov.ng
09072111111
09073777777
09074444441
09074444442



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e-Filing



The Federal Inland Revenue Service (FIRS) has automated its tax administration processes through the **Integrated Tax Administration System (ITAS)**

To file online:

- Go to **www.firs.gov.ng**
- Click on **e-Services**.
- Click on **e-Filing**.
- Click on download e-Filing access form.
- Complete the form.
- Ensure that it is duly signed by the taxpayer and/or authorised officer of the taxpayer.
- Select your tax office, scan and email the completed form to your Tax Office.
- Check your e-mail for your user ID and Password.
- Log into ITAS e-Filing portal with your ID and password.
- Upload your return.
- Click Submit.
- Document Number will be provided automatically.
- Click on payment.

Document Number is a remittance form number, which is used for raising assessment and payment of taxes on the ITAS platform. Document Number is unique to taxpayers, tax type, tax period and tax office

e-FILING CAN BE USED TO FILE RETURNS FOR ALL TAXES

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HELP DESK
helpdesk@firs.gov.ng
taxpayer.service@firs.gov.ng
complaints@firs.gov.ng
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service@firs.gov.ng
e-services@firs.gov.ng
09072111111
09073777777
09074444441
09074444442



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e-Receipt



When you pay your tax using any FIRS platform, a link to download your e-Receipt is sent automatically to your email 24 hours after receipt of the payment.

Click on the link to download and print your receipt

e-Receipt Verification

- Go to **www.firs.gov.ng**
- Click on **e-Services**.
- Click on e-Receipt to verify the authenticity of your receipt.
- Click on Verify e-Receipt and enter the e-Receipt number and your TIN.
- Or scan the QR bar on the top right hand corner of the e-Receipt with your QR reader which is a functionality that can be downloaded free on the e-Receipt platform or on the app store for iOS (Apple products) and Play Store on Android phones.
- Now you can receive and verify your e-payment receipts anytime and anywhere in the world through your email address.
You can also confirm if your deducted Withholding Tax (WHT) or VAT payments has been remitted to government anytime and anywhere in the world.
- Your WHT deduction or VAT payment must be remitted once a month before the 22nd day of the month.



e-Receipt

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HELP DESK

helpdesk@firs.gov.ng
taxpayer.service@firs.gov.ng
complaints@firs.gov.ng
enquiries@firs.gov.ng
servicecom@firs.gov.ng
e-services@firs.gov.ng

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09073777777
09074444441
09074444442



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20 SOKOLO CRECHTIST, WUSE ZONE 5, P.O. BOX 13, GABRIEL
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e-STAMP DUTY

Stamp duty is a tax levied on documents such as receipts, land transactions and other legal documents. In the past, it required a physical stamp but with the new e- Stamp Duty from the FIRS, stamping can be done from the comfort of your home or office

a. For Dutiable Instruments:

- Log on to www.firs.gov.ng
- Click on the e-Services.
- Click on e- Stamp Duty.
- Log in or Sign up.
- Obtain your credentials (user name, password) through your email.
- Choose a username and password upon successful registration.
- Log in and select the relevant Stamp Duty instrument.
- Fill in the form and pay online through the integrated payment gateway.
- A link to download your e-Stamp Duty certificate will be automatically sent to your email.

b. For new Business Incorporation:

- Go to www.cac.gov.ng and follow the end to end process which includes payment of your stamp duties to complete your incorporation process.

TAX Administration is now as easy as ABC

***Please note all FIRS services are FREE**

HELP DESK

helpdesk@firs.gov.ng
taxpayer.service@firs.gov.ng
complaints@firs.gov.ng
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e-Registration

To do business online with the FIRS, Register and be Authenticated at www.firs.gov.ng and follow these easy steps:

- Log in and proceed to the e-Services tab.
- Click on the log in or register tab and input your **Tax Identification Number (TIN)** or **RC Number**.
- Choose a username and password upon successful registration.
- Click on Register.
- A security **PIN** will be sent to your email for authentication to complete the process.

For taxpayers registered with CAC but who have no TIN:

- Log on to <https://apps.firs.gov.ng/tinverification/>
- Enter the CAC Registration number i.e. your RC or BN number.
- Enter the **CAPTCHA** image that will be displayed.
- If your search is successful, you can input your email address and click on the 'Send to my Mail' button to have the details sent to your mail.
- Also check your spam folder if you do not find the mail in your inbox.

For new Business Incorporation:

- Go to www.cac.gov.ng and follow the end to end process, which includes payment of your stamp duties to complete your incorporation process.

TIN: Tax Identification Number

CAC: Corporate Affairs Commission

CAPTCHA: Completely Automated Public Turing Test To Tell Computers and Humans Apart

BN: Business Name

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services@firs.gov.ng
e-services@firs.gov.ng
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09073777777
09074444441
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e-TaxPayment



Electronic Tax payment allows you to pay your taxes from the comfort of your home or office on either of the under listed platforms.

a. e-TaxPay

- Log on to the internet banking platform of your bank.
- Click on **NIBSS e-BillsPay**.
- Click on the **e-TaxPay** tab or type Federal Inland Revenue Service in the search bar.
- Input your **Tax Identification Number (TIN)** then verify and confirm your TIN details before selecting the type of tax you are paying.
- Enter the amount, confirm all details and click: Continue To Pay.
- e-Acknowledgement is automatically sent to your email.
- Your FIRS official receipt is sent to your email 24hours after receipt of payment.
- Click on the indicated link to download and print your receipt.

b. Remita.

- Go to **www.firs.gov.ng**
- Click on **e-Services**.
- Click on **e-Payment**.
- Click on **Remita**.
- Select tax type.
- Enter your **TIN**, payment amount, tax year, taxpayer's full name, email address and phone number.

- Enter the **CAPTCHA** image.
- Click on Proceed to Payment.
- e-Acknowledgement is automatically sent to your email.
- Your official FIRS receipt is sent to your email 24hours after receipt of payment.
- Click on the indicated link to download and print your receipt.

c. Interswitch

- Go to **www.quickteller.com**
- Log In (Existing quickteller user) or Sign up (New users).
- Type Federal Inland Revenue Service or FIRS in the search bar.
- Select tax type.
- Enter your **TIN**, payment amount tax year, taxpayer's full name, email address and phone numbers.
- Enter the **CAPTCHA** image.
- Click on Proceed to payment e-Ticket is automatically sent to your email.
- Your official FIRS receipt is sent to your email 24hours after receipt of payment.
- Click on the indicated link to download and print your receipt.

TAX Administration is now as easy as ABC

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09073777777
09074444441
09074444442



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Federal Inland Revenue Service

For all Enquiries & Complaints

Please contact:

Taxpayer Service Unit of the nearest Tax Office

or

Taxpayer Service Department (TPSD)

20, Sokode Crescent, Wuse Zone 5, Abuja

helpdesk@firs.gov.ng

taxpayer.service@firs.gov.ng

+234(0)9072111111, +234(0)9073777777

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