



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

PUBLIC NOTICE ON ALTERED/FAKED/FORGED TAX CLEARANCE CERTIFICATES (TCC)

This is to draw the attention of all Revenue Staff, Tax Practitioners, Consultants, Tax Payers and the General public, particularly all those agencies of governments, embassies, banks and corporate organizations required by law to request for Tax Clearance Certificate (TCC), to the prevalence of altered, faked or forged Tax Clearance Certificates (TCC) in circulation.

INTRODUCTION

In view of the ugly development with regards to altered/faked/forged tax clearance certificates (TCC) the Federal Inland Revenue Service (FIRS) wishes to clarify as follows:

It is simple and easy to obtain a genuine TCC. It is issued free of charge within two weeks of the demand for it, provided taxes assessed on the profits or

income of the applicant have been paid.

An altered, faked or forged T.C.C. is one which has not been issued by a tax office of the FIRS or a State Internal Revenue Service Office, as the case may be.

Issuance of a TCC for corporate bodies is a provision of the law as enshrined in Section 101 of CITA CAP C21 LFN 2004 (as amended), while issuance of TCC for Personal Income Tax is enshrined in Section 85 of PITA CAP P8 LFN 2004 (as amended)

A genuine T.C.C. is one issued by the relevant tax authority upon settlement of tax liabilities by a taxable person up to the preceding year of assessment.

S. 101(3) of CITA, CAP C21, LFN 1990 (as amended) provides that a tax clearance certificate shall disclose in

respect of the last three years of assessment-

- a. Total profits or chargeable income;
- b. Tax payable;
- c. Tax paid;
- d. Tax outstanding or alternatively a statement to the effect that no tax is due.

REQUIREMENTS

In order to obtain a genuine T.C.C. from the FIRS, a taxpayer shall do the following:

- Register with an office of the FIRS and obtain a Taxpayer Identification Number (TIN);
- Submit a complete self-assessment returns by himself or through an appointed tax professional;
- Must settle tax liabilities, as established on the self-assessment form filed by the taxpayer or any assessment issued on the taxpayer, as at the date of the application for TCC (subject to relevant exceptions).
- Section 40(4) provides that "a company which is yet to commence business after at least six

months of incorporation shall for each year it obtains a tax clearance certificate pay a levy of"—

- a. N20,000 for the first year; and
- b. N25,000 for every subsequent year, before a tax clearance certificate is issued

- Submit an application form for TCC (in triplicate) by self or through an appointed tax professional.

AUTHENTIC TAX CLEARANCE CERTIFICATE (TCC)

The authenticity or otherwise of a TCC can be established by writing to the office of the Executive Chairman FIRS for confirmation.

Generally, the following parameters would apply to an authentic TCC:

- It would be issued by a designated Tax Office, having jurisdiction over residence or address of the taxpayer;
- It would be signed by a designated Tax Controller or duly authorized signatory in the relevant Tax Office.

- There would be no alterations to the contents of the TCC.

FAKE TAX CLEARANCE CERTIFICATE (TCC)

A fake TCC on the other hand will have one or more of the following characteristics:

- It is not signed by a designated Tax Controller or duly authorized signatory in a competent Tax Office with appropriate tax jurisdiction.
- It is presented in a scanned or laminated form and not conforming with the original.
- It is presented with certain caveats, such as: "DO NOT PRESENT FOR RENEWAL AT ANY FIRS TAX OFFICE", "DO NOT PRESENT AT ANY BANK OR THE CENTRAL BANK OFFICE", "DO NOT PRESENT AT ANY EMBASSY OR HIGH COMMISSION" etc.

It should be noted with emphasis, that a Tax Clearance Certificate is issued free of charge on application at all times provided the applicant has met the conditions mentioned earlier. Any demand for payment of

gratification before issuance of TCC should be reported immediately to the Office of the Executive Chairman, Federal Inland Revenue Service (ECFIRS), Plot 15 Sokode Crescent, Wuse Zone 5, Abuja.

All embassies, banks, Ministries, Departments and Agencies of Government (MDAs) at Federal, State and Local Government levels are advised to always crosscheck the genuineness of any tax documents presented to them and feel free to direct any such enquiries on tax matters to the offices of Tax Controllers, Regional Coordinators or Coordinating Director, Field Operations Group or the Coordinating Director, Standard and Compliance Group, or the Office of the Executive Chairman, Federal Inland Revenue Service.

SANCTIONS

The general public is hereby warned against engaging fraudsters or unknown third parties as tax representatives and advised to note the offences and penalties which the FIRS, in collaboration with

other law enforcement agencies are empowered to enforce:

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 such things as ***stamp, license, permit or other documents, used for the purposes of the public revenue of Nigeria or 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 documents, 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.

Finally Section 43 subsection (a-e) of FIRS Establishment Act No 13 LFN 2007 provides under counterfeiting of documents etc that “any person who, counterfeits or falsifies any document which is required for transactions of any business under this Act or any Law listed in the first Schedule to this Act commits an offence and shall be liable on conviction to a fine not exceeding N200,000 or to imprisonment for a term not exceeding 3 years or to both such fine and imprisonment”.

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,
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Signed: Executive Chairman,
Federal Inland Revenue Service