



**FEDERAL INLAND REVENUE SERVICE**  
**15 SOKODE CRESCENT, WUSE ZONE 5, P.M.B 33, GARKI, ABUJA, NIGERIA**

Information Circular

No:2023/02

Publication date: 10<sup>th</sup> March 2023

**SUBJECT: GUIDELINES FOR THE REFUND OF VALUE ADDED TAX (VAT) PAID BY DIPLOMATS, DIPLOMATIC MISSIONS AND INTERNATIONAL ORGANISATIONS ON GOODS AND SERVICES PURCHASED**

*This Circular is issued for the information and guidance of the general public, particularly diplomats, diplomatic missions and international organisations in line with the provisions of the Value Added Tax (VAT) Act. The Circular amends, updates or replaces contents of any other Circular, Notice or Publication previously issued by the Service that is inconsistent with its contents to the extent of such inconsistency.*

**1. Preamble**

Goods and services purchased by Diplomats are zero-rated under Part III of the First Schedule to the Value Added Tax (VAT) Act Cap. V1 LFN 2004 (as amended). However, where a diplomat pays VAT on goods and services at the point of purchase, such diplomats will be entitled to a refund of the VAT paid.

These Guidelines are therefore provided, pursuant to Section 8 of the Federal Inland Revenue Service (Establishment) Act 2007 and Part III of the First Schedule to the VAT Act, to give effect to the said provisions of the VAT Act. These guidelines are to provide direction to all Diplomats, Diplomatic Missions and International Organisations on the conditions and processes for refund of value added tax paid on goods and services purchased.

**2. Eligible Applicants for Refund**

Subject to the conditions set by these guidelines, the following persons or Organizations are eligible to apply for refund of VAT:

- a) Diplomats (foreign employees of embassies/missions not below the rank of third secretary)
- b) Diplomatic Mission (Embassies and High Commissions)

- c) International Organisations conferred with diplomatic immunities and privileges by the Honourable Minister of Foreign Affairs by an Order published in a Federal Gazette.

### **3. Eligible Transactions**

Payments that qualify for refund under these Guidelines are VAT paid on goods and services purchased or imported by Diplomats, Diplomatic Missions and International Organisations. International Organisations for the purpose of this Guidelines are conferred with diplomatic status, by an Order published in the Federal Gazette by the Minister of Foreign Affairs, pursuant to Section 11 (2)(a) of the Diplomatic Immunities and Privileges Act, Cap. D9 LFN 2004 (as amended).

### **4. Process of VAT Refund to Diplomats**

Considering that interactions with the Diplomatic communities are conducted through the Ministry of Foreign Affairs, collaboration between FIRS and the Ministry is important for the effectiveness of the refund process.

Consequently, the process below is to be followed for seamless refund of VAT to the Diplomats and Diplomatic Missions:

- i) All Diplomats and Diplomatic Missions that have paid VAT on goods and services purchased, which qualify for VAT refund, are to make applications to FIRS, through the Ministry of Foreign Affairs.
- ii) VAT refund applications are to be collated by embassies/diplomatic missions and channelled to FIRS through the Ministry of Foreign Affairs on a quarterly basis.
- iii) The original VAT invoices, clearly showing VAT charges should be submitted to FIRS with the refund applications for verification and custody.
- iv) Where necessary and upon request, a VAT invoice that has been processed for VAT refund may be returned to the diplomat but will be stamped '**VAT REFUNDED**'.
- v) The concurrence of the Ministry is required for the refund. Consequently, the Ministry is to vet the applications and confirm that the beneficiaries are Diplomats that qualify for the refund.
- vi) VAT refund request on any transaction must be made not later than one year after the transaction date.

### **5. Process of VAT Refund to International Organisations**

All applications for refund on goods purchased by International Organisations conferred with diplomatic status are to be made to the Executive Chairman Federal Inland Revenue Service. To ensure seamless refund, the application must be accompanied with proper documentation:

- i) a copy of the Order, published in the Federal Gazette by the Honourable Minister of Foreign Affairs, conferring such organization and/or its employees, with diplomatic immunities and privileges, pursuant to Section 11 of the Diplomatic Immunities and Privileges Act must be attached to the application.
- ii) The original VAT invoices, clearly showing VAT charges with the refund applications for verification and custody
- iii) Where necessary and upon request, a VAT invoice that has been processed for VAT refund may be returned to the diplomat but will be stamped 'VAT REFUNDED'.
- iv) VAT refund request on any transaction must be made not later than one year after the transaction date.

## **6. Tax Invoice**

In line with Section 13A of Value Added Tax Act, a tax invoice submitted to support a refund request must contain the following information:

- i) name, address and TIN of the taxable person that supplied the taxable goods or service;
- ii) name and address of the diplomat, mission or organisation receiving the taxable goods or service;
- iii) description, type, number, unit price and total sales value or consideration for the goods or services sold or purchased;
- iv) VAT charged or collected and rate applied; and
- v) date of delivery.

## **7. Amount Refundable**

Any amount refundable will be made net of commission, bank charges and interswitch fees.

## **8. Fraudulent Refund Claims**

Any fraudulent tax refund claim by an applicant shall be dealt with in accordance with Section 25 of the Value Added Tax Act Cap. V1 LFN 2004 (as amended) and Section 42 of the Federal Inland Revenue Service (Establishment) Act 2007 (as amended).

## **9. Enquiries**

Any request for further information or clarification on this Information Circular should be directed to the:

Executive Chairman,  
Federal Inland Revenue Service,  
Revenue House, No 15 Sokode Crescent,  
Wuse Zone 5, Abuja.

Or

Director, Tax Policy and Advisory Department,  
Federal Inland Revenue Service,  
Revenue House, No 12 Sokode Crescent,  
Wuse Zone 5, Abuja.

Or

Visit our website: [www.firs.gov.ng](http://www.firs.gov.ng)

Email: [tpld@firs.gov.ng](mailto:tpld@firs.gov.ng)



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**FEDERAL INLAND REVENUE SERVICE**  
**VALUE ADDED TAX REFUND APPLICATION FORM FOR DIPLOMATS, DIPLOMATIC**  
**MISSIONS AND INTERNATIONAL ORGANIZATIONS**

Name of Claimant: .....

Identification No.: .....

Passport No.: .....

Diplomatic Mission/Organisation of Claimant: .....

S/No.	Date of purchase	Name of Supplier/Vendor	Supplier's TIN	Invoice Number	Total Price Paid	VAT Paid
				TOTAL		

**DECLARATION:**

I hereby certify that this claim is genuine and every information provided is true and accurate.

Name of Claimant: .....

Signature of Claimant: ..... Date: .....

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Name of Bank: .....

Account Name: .....

Account Number: .....

Sort Code: .....



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**FEDERAL INLAND REVENUE SERVICE**  
**EMBASSY/MISSION/INTERNATIONAL ORGANISATION SUMMARY SHEET**

**Name of Claimant:** .....

**TIN:** .....

Purchases during the period: From — — — To — — —

S/No.	Claimant's Name	Claimant's Card No.	Passport No.	Total No. of VAT Invoice attached	Total Value of the Purchases	Total VAT Paid upon Purchases	Total Amount Requested for Refund
<b>GRAND TOTAL</b>							

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**RECOMMENDATION BY THE HEAD OF THE MISSION**

I hereby recommend these claims for your consideration and approval.

Name of Head of Mission: .....

Signature of Head of Mission: ..... Date: .....

Official Stamp of the Embassy/Mission: .....



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**FEDERAL INLAND REVENUE SERVICE  
TOTAL REFUND SUMMARY SHEET**

**Period: From** — / — / — **To** — / — / —

S/N	Embassy/Mission	Existing Reciprocal Treatment? (Indicate Yes/No)	Total No. of Claimants	Total No. of Refund Forms attached	Total Value of Purchases	Total VAT Paid	Total Amount Requested for Refund
<b>GRAND TOTAL</b>							

**RECOMMENDATION BY MINISTRY OF FOREIGN AFFAIRS**

**I hereby recommend this claim for your consideration and approval.**

**Name of Ministry Official:** .....

**Designation of official:** ..... **Signature** .....

**Official Stamp and Date:** .....