

**FEDERAL INLAND REVENUE SERVICE  
AREA OFFICE**



**APPLICATION FOR TAX CLEARANCE CERTIFICATE**

**PART A** (To be completed by Applicant)

1. Particular of Applicant.
  - (a) Name of Company.....
  - (b) Registration address (no P.O. Box).....
  - (c) Incorporation Reference No..... Date.....
  - (d) Tax Identification No.....
2. Nature of Trade/Business:
3. Turnover of the company in the latest tax return file with the Revenue N=.....
4. Particular of previous Tax Clearance Certificate (if any):
  - (a) Number..... Date.....
5. Has the Company paid all assessments raised up to the immediate previous Year of Assessment?  
Yes/No.
6. If 'No' State the amount outstanding and the Year (s) affected.  
.....
7. Any special arrangement made with the Revenue to liquidate the amount outstanding?  
Yes/No.  
If 'Yes, state the type of arrangement and support with copy approval letter .....
8. Any other relevant information  
.....
9. CERTIFICATE

I certify that the information given above is correct in respect and confirm that to the best of my knowledge and belief, there are no other facts the omission of which would be misleading.

.....  
Signature  
(of Principal Office  
of the Company)

.....  
Office Stamp of  
The Company

Full Name:.....  
Designation:.....  
Date:.....

**PART B**

**(For official only)**

1. Application Received by.....  
Signature.....  
  
Name:.....  
Rank:.....
2. Information in (Annexes 1 and 2) collected and checked by me.  
Signature:.....  
Name:.....  
Rank:.....  
Date:.....
3. Application and Annexes 1 and 2 Passed to the appropriate Office: (Designation)  
.....for approval on (Date).....
4. Action by Approving Office.  
Date received ..... Time.....
5. Tax Clearance Certificate Issued.  
Particular: Re; No..... Date:.....  
Name of Approving Officer:.....  
Signature:..... Date:.....
6. Application not approved:  
(a) Reason  
.....  
.....  
.....  
Signature:..... Date:.....  
(A) Action taken  
(I) Taxpayer notified of the reason as shown in(a) above in writing  
(li) Any other Action  
.....  
.....
- 7 Case rerred to Superior Office for review.

NIGERIA  
FEDERAL INLAND REVENUE SERVICE  
..... LTO/ITO  
..... STATE



FORM VAT 001

**VAT REGISTRATION FORM**

**PART B:** To be completed by all VAT able person for VAT  
The explanatory notes overleaf are part of the forms.

1. (a) Name of VATable person {1} .....
- (b) Place of Business (Not P.O. Box) {2}
- .....
- .....
- .....
- (c) Tax Payer Identification Number {3} .....
- Date of Incorporation/Registration: .....
2. (a) Nature of business
- (i) .....
- (ii) .....
- (iii) .....
- (b) Types of Goods / Services {5}
- (i) .....
- (ii) .....
3. Date of Commencement of Business {5} .....

**CERTIFICATE**

**PART B**

I certify that the information given above is correct in all respects and confirm that to the best of my knowledge and believe there are no other fact that commission of which will be misleading.

.....  
Signature of Principal Office  
of VATable person {6}

.....  
Official Stamp of the VATable person

.....  
Full Name

.....  
Designation

.....  
Date

## **EXPLANATORY NOTE**

- 1. VATable person:** Means any person, corporate or incorporate, who trades in VATable Goods and services for a consideration.
- 2. Place of Business:** Any centre for economic or business activity of a VATable person ; e.g A branch of an economic entity constitute a place of business registrable for VAT.
- 3. Incorporation/registration Number:** Is the reference number of incorporated bodies (limited and unlimited liability companies) whether private or public, or the reference number of a registration body such as partnership, sole proprietorship, etc
- 4. Goods & Services:** All tangible and intangible assets and commodities that are traded for consideration while services are activities that are performed for consideration,
- 5. Date of Commencement of Business:** The date a VATable person starts the supply of goods or services for a consideration; and
- 6. Principal Officer:** Means any director or the Secretary of a Company, a Partner of a Partnership or the Sole Proprietor of a Sole Proprietorship.