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**PERSONAL INCOME TAX ACT, 2004 (AS AMENDED)**  
**NIGERIA TAXPAYER IDENTIFICATION NUMBER**  
**REGULATIONS, 2014**



ARRANGEMENT OF REGULATIONS

*Regulations :*

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S. I. No. 15 of 2014

**PERSONAL INCOME TAX ACT, 2004 (AS AMENDED)****NIGERIA TAXPAYER IDENTIFICATION NUMBER  
REGULATIONS, 2014**

[8th Day of May, 2014]

Commence-  
ment.

In exercise of the powers conferred on me by section 106 of the Personal Income Tax Act, 2004, as amended by section 30 of the Personal Income Tax (Amendment) Act, 2011 and all other powers enabling me in that behalf, I, DR. (MRS.) OKONJO IWEALA, Coordinating Minister of the Economy and Minister of Finance, make the following Regulations :

**PART I—OBJECTIVES**

1. The Objectives of these Regulations are to—

Objectives.

(a) provide a legal framework for the operations of the Taxpayer Identification Number in Nigeria ;

(b) harmonize taxpayers database nationwide to help the tiers of government on planning for revenue generation ; and

(c) make it mandatory for all taxpayers and potential taxpayers to obtain and quote Taxpayer Identification Number in all documents relating to all transactions having implications for income and taxes.

**PART II—ISSUANCE OF TAXPAYER IDENTIFICATION NUMBER**

2.—(1) The following persons shall obtain Taxpayer Identification Number :

Class of  
persons to  
obtain  
Taxpayer  
Identification  
Number in  
Nigeria.

(a) persons carrying on business in Nigeria and are liable to tax under Nigerian Laws ; and

(b) persons required to furnish tax Returns to Relevant Tax Authorities.

(2) The Federal Government or the Government of a State of the Federation may, by notice in the Official Gazette, specify any additional class or classes of persons by whom tax shall be payable under these Regulations or the relevant Act, or any tax or duty payable under any other law for the time being in force and such persons shall, within the time mentioned in that notification, apply to the nearest Relevant Tax Authority for the allocation of Taxpayer Identification Number.

(3) Notwithstanding the provisions of sub-regulations (1) and (2), of this regulation, the Federal Government or the Government of a State of the Federation may for the purpose of obtaining any information which may be useful or relevant to the Relevant Tax Authority, by notice in the Official Gazette, specifying any additional class or classes of persons who



shall apply to the Relevant Tax Authority for the allocation of Taxpayer Identification Number.

(4) Notwithstanding the provisions of this regulation, the Relevant Tax Authority, having regard to the nature of a transaction, may allocate Taxpayer Identification Number, to any other person, whether any tax is payable by him or not, in the manner and in accordance with the procedure as may be prescribed by the Joint Tax Board.

(5) A Tax Authority may require any person not listed under sub-regulation (1) of this regulation to apply for Taxpayer Identification Number within such period as it deems fit.

(6) A person issued with Taxpayer Identification Number under sub-regulation (5) of this regulation shall be required to specify such Taxpayer Identification Number in all :

(a) his tax returns and correspondences with the Relevant Tax Authority ;

(b) invoices for the payment of any transaction rendered by that person ; and

(c) documents pertaining to the transactions he entered into, as may be prescribed by the State Boards of Internal Revenue or Federal Inland Revenue Service in the interests of the Relevant Tax Authority.

Obligation  
to disclose  
Taxpayer  
Identification  
Number.

3.—(1) A person receiving any taxable sum, income or amount shall disclose his Taxpayer Identification Number to the person responsible for deducting such tax as prescribed in the relevant tax laws.

(2) Every person obliged to deduct tax under the relevant Tax Law shall specify Taxpayer Identification Number of the person to whom such sum or income or amount has been paid :

(a) in the Annual Returns furnished in accordance with the provisions of the Personal Income Tax Act, (as amended) and the Companies Income Tax Act ; and

(b) in all certificates furnished to the person receiving taxable income in accordance with the provisions of the relevant law.

(3) Every person receiving any document relating to all transactions shall ensure that Taxpayer Identification Number has been duly quoted in the document.

(4) A person who already has been allotted a Taxpayer Identification Number shall not apply for, obtain or possess another Taxpayer Identification Number.

(5) The Joint Tax Board may make rules providing for the :

(a) form and manner in which an application may be made for the allocation of Taxpayer Identification Number and the particulars which the application shall contain ;

(b) transactions in relation to which Taxpayer Identification Number shall be quoted by every person in the documents pertaining to such transactions ;

(c) categories of documents pertaining to business or profession in which the numbers shall be quoted ;

(d) class or classes of persons to whom the provisions of this section shall not apply ;

(e) form and manner in which a person who has not been allotted Taxpayer Identification Number shall make his declaration ;

(f) manner in which Taxpayer Identification Number shall be quoted in respect of all transactions ; and

(g) time and manner in which transactions shall be presented to the Relevant Tax Authority.

(6) Nothing contained in sub-regulations (1) to (5) of this regulation shall apply in case of a person whose total income is not chargeable to income-tax or who is not required to obtain a Taxpayer Identification Number under any tax law, if such person furnishes the Relevant Tax Authority with a declaration in a prescribed manner that the tax on his estimated total income of the previous year in which such income is to be included in computing his total income for the current year assessment will be nil.

### PART III—OBLIGATION TO FURNISH RETURNS TO TAX AUTHORITIES

4.—(1) A taxpayer shall render returns in the manner prescribed in the tax laws within the time stipulated therein.

(2) The following persons other than a taxpayer shall furnish Returns specifying the date, type and amount (if any) of transactions they carry out, the names and addresses of the individuals, bodies corporate and organizations carrying out such transactions to the Relevant Tax Authorities, not later than 30 days from the date of such transaction(s) in the manner prescribed in the tax laws within the time stipulated therein :

(a) the Accounting Officer or the Authorized Person in a Ministry, Department and Agency of Government ;

(b) a Local Government Authority , other public Bodies or Associations ;

Persons  
under  
obligation to  
furnish  
Returns to  
Tax  
Authorities.

- (c) the Registrar-General of the Corporate Affairs Commission ;
- (d) the Registering Authority empowered to register motor vehicles, issue or renew Vehicle Licenses, Drivers' Permits ;
- (e) the Postmaster-General of the Nigerian Postal Services ;
- (f) Director-General of the Securities and Exchange Commission;
- (g) Governor of the Central Bank of Nigeria (CBN) ;
- (h) Executive Secretary of the National Health Insurance Scheme ;
- (i) Director of Nigerian Financial Intelligence Unit ;
- (j) all Banks and other Financial Institutions in Nigeria ;
- (k) Comptroller-General of the Nigeria Immigration Service ;
- (l) Chairman Economic and Financial Crimes Commission ;
- (m) Director-General of the National Identity Management Commission ;
- (n) Director General of the Pension Commission ;
- (o) Licensed Pension Fund Administrators ;
- (p) Chairman of the Independent Corrupt Practices and other Related Offences Commission ;
- (q) Comptroller-General of Customs or a representative Officer of the Nigeria Custom Service ;
- (r) Managing Director or an authorized Officer of the Nigeria Export Processing Zone Agency (NEPZA) ;
- (s) Chairman, Code of Conduct Bureau or his authorized representative ; and
- (t) any person responsible for registering or maintaining books of account or other documents containing a record of any specific transaction, under any law for the time being in force.

(3) Nothing in the foregoing provision or any other provision of these Regulations shall be construed as discharging any person listed in sub-regulation (2) of this regulation from the obligation to furnish other returns or information as may be specified in the tax laws or any other laws.

(4) The Returns referred to in sub-regulation (2) of this regulation shall be furnished to the Relevant Tax Authorities on a Computer Readable Media in a CD-ROM or Digital Video Disc (DVD), along with a hard copy or online transmission of electronic data to a server designated for the Taxpayer Identification Number, not later than 30 days from the date of such transaction(s) for the persons listed in sub-regulation (2) of this regulation within the period stipulated therein.



(5) For the purpose of furnishing returns by the persons listed in sub-regulation (2) of this regulation, specific transactions include any of the following :

(a) transaction involving the purchase, sale or exchange of goods or property or right or interest in a property ;

(b) transaction for rendering any service ;

(c) application for award of contract by Government Ministries, Departments, Agencies and Registered Companies ;

(d) transaction by way of an investment made or an expenditure incurred ;

(e) transaction on disbursement of loans ;

(f) registration of motor vehicles, Vehicle and Drivers' Licence Issuance and renewals ;

(g) application for :

(i) firearms licence,

(ii) plot of government land,

(iii) certificate of occupancy,

(iv) approval of building plans,

(v) transfer of real property,

(vi) import and export licence,

(vii) registration as a contractor,

(viii) distributorship,

(ix) election into Public Offices,

(x) tax clearance certificate, or

(xi) license to operate as an Agent.

(h) visa application, issuance, renewal or other travelling documents ;

(i) allocation of market stalls ; or

(j) stamping of documents.

(6) Where the Relevant Tax Authority considers that the returns furnished under sub-regulation (2) of this regulation is defective in respect of persons other than a taxpayer, whereby the provisions of the various tax laws shall apply, it may indicate the defect to the person who has furnished such Returns and give him an opportunity to rectify the defects within a period of 30 days from the date of such intimation or within such further period which, on an application made on his or its behalf, the Relevant Tax Authority may at its discretion allow.

(7) Where the defect is not rectified within the specified period, the returns shall be treated as invalid and the provisions of these Regulations shall apply as if such person had failed to furnish the Returns.

(8) Where a person who is required to furnish returns under sub-regulation (2) of this regulation refuses or neglects to furnish the returns within the prescribed period, the Relevant Tax Authority shall serve the person a notice requiring him to furnish the returns within a further period of 7 days from the date of service of such notice.

(9) Where a person is served with the notice referred to in sub-regulation (8) of this regulation, he shall :

(a) complete and deliver to the Relevant Tax Authority the returns specified in the notice ;

(b) appear personally before an authorized officer of the Relevant Tax Authority for an interview with respect to the Returns specified in the notice ; or

(c) give orally or in writing any other information including the name and address specified in such notice.

(10) A person may apply in writing before the expiration of the stipulated time to the Relevant Tax Authority for extension of time within which to furnish his Returns, showing good cause for his inability to comply with the provisions of sub-regulation (2) of this regulation.

(11) The Relevant Tax Authority may, where it deems appropriate, grant extension of time or limit the time for compliance pursuant to the provisions of sub-regulation (2) of this regulation.

Procedure  
for  
furnishing  
Returns.

5.—(1) The Returns referred to in regulation 4 of these Regulations, shall be furnished by every person mentioned in column (2) of the Table to these Regulations, in respect of all transactions of the nature and value specified in the corresponding entry in Column (3) of the Table to these Regulations.

(2) The Returns shall contain the following information :

(a) date of transaction ;

(b) type of transaction ;

(c) amount of transaction (if any) ; and

(d) name and Addresses of the individual, bodies corporate and organizations carrying out the transaction.

(3) The Relevant Tax Authority may make addition to the list of persons and transactions stated in the Table to these Regulations.



(4) Where the Federal Inland Revenue Service or a State Board of Internal Revenue has authorized an Agency to receive such returns on their behalf the Returns shall be furnished to that Agency.

(5) The Returns shall be signed and verified by the person :

(a) specified in a law, where the person furnishing the returns is a taxpayer as defined in the relevant tax law ; and

(b) referred to in column (2) of the Table to these Regulations in any other case.

(6) The Federal Inland Revenue Service or the relevant State Board of Internal Revenue may appoint an officer designated as Returns-Officer not below the rank of a Director for the purposes of day to day administration of furnishing of the returns.

(7) The Federal Inland Revenue Service or the relevant State Board of Internal Revenue may provide specification, procedures, data elements, formats and standards for ensuring secure capture and transmission of data elements, evolving and implementing appropriate security, archival and retrieval policies and rendering of returns.

#### PART IV—APPLICATION FOR ISSUANCE OF TAXPAYER IDENTIFICATION NUMBER

6.—(1) An application for allocation of a Taxpayer Identification Number shall be made in FORM 1, 2 or 3.

(2) FORM 1, 2 or 3 referred to in sub-regulation (1) of this regulation are subject to review by the Joint Tax Board from time to time.

(3) An application referred to in sub-regulation (1) of this regulation shall be made to the :

(a) Tax Authority having the jurisdiction to Assess the Applicant ; and

(b) Tax officer, where the function of allocation of Taxpayer Identification Number has been assigned by the Chairman of the Relevant Tax Authority to any particular tax officer.

(4) The application for Taxpayer Identification Number shall be accompanied by any of the following :

(a) in the case of individuals, unregistered enterprises, self employed and non-Nigerians obliged to pay tax in Nigeria :

(i) national identification card,

(ii) international passport,

(iii) driver's license,

(iv) staff identity card,

Procedure  
for  
application  
for  
Taxpayer  
Identification  
Number.

- (v) certificate of change of name,
- (vi) card of an operating Bank account,
- (vii) certificate of State or Local Government of Origin,
- (viii) resident permit,
- (ix) work Permit,
- (x) letter from recognized individual in the State or Local Government Area of the person making such application,
- (xi) utility bill, provided same is issued in the name of the person applying for Taxpayer Identification Number ; or

(b) in the case of persons not falling under sub-regulation (4) (a) of this regulation :

- (i) copy of certificate issued by the Corporate Affairs Commission,
- (ii) certificate of registration of business name, or
- (iii) any other relevant documents which may be prescribed by the Joint Tax Board from time to time.

(5) A Relevant Tax Authority shall not allocate Taxpayer Identification Number to a person unless it is satisfied that that person has a true means of identification.

#### PART V—ISSUANCE AND USES OF TAXPAYER IDENTIFICATION NUMBER

Issuance of  
Taxpayer  
Identification  
Number.

7. —(1) Upon the fulfillment of conditions specified in Part IV of these Regulations, a Taxpayer Identification Number shall be issued to an applicant.

(2) A Taxpayer Identification Number is allocated when the Tax Authority serves a person with a Taxpayer Identification Number certificate or Taxpayer Identification Number Card.

Uses of  
Taxpayer  
Identification  
Number.

8. Subject to regulation 9 of these Regulations, a person dealing in any contract, business or transaction should indicate his Taxpayer Identification Number on the underlying documents for the purpose of a tax payment, and in particular :

- (a) sale or purchase of any immovable property, chattels, motor vehicles chargeable to Capital Gains Tax ;
- (b) transaction for rendering any service ;
- (c) application for award of contract by Government Ministries, Department and Agencies, registered Companies ;
- (d) an Application to any Bank or other Financial Institution for issue of a credit card or loan or to open an account ;
- (e) payment of any amount to a Mutual Fund for purchase of its Units ;

(f) registration of motor vehicles, vehicle licence Issuance and renewals ;

(g) application for :

- (i) firearms licence,
- (ii) plot of land,
- (iii) certificate of occupancy,
- (iv) approval of building plans,
- (v) transfer of real property,
- (vi) import and export licence,
- (vii) registration as a contractor,
- (viii) distributorship,
- (ix) license to operate as an agent, or
- (x) entry visas and other travelling documents,

(h) payment of any amount to a company for acquiring Shares issued by it ;

(i) payments of any amount to a Company or an institution for acquiring debentures or bonds issued by it ; and

(j) payment of any amount to the Central Bank of Nigeria for acquiring bonds and other financial instruments issued by it.

#### PART VI—CANCELLATION, REPLACEMENT AND AMENDMENT OF TAXPAYER IDENTIFICATION NUMBER CERTIFICATE OR CARD

9.—(1) For a reasonable cause, the issuing tax authority shall retain the right to cancel or withdraw Taxpayer Identification Number already issued to an applicant or taxpayer if it is shown that the :

(a) Taxpayer Identification Number was issued or obtained unlawfully ;

(b) person described in the Taxpayer Identification Number certificate or card does not exist or deceased ;

(c) person described in the Taxpayer Identification Number certificate or card does not accurately reflect the true identity of the person to whom the certificate was issued ; or

(d) person to whom the Taxpayer Identification Number certificate or card was issued has an existing Taxpayers Identification Number.

(2) Cancellation or withdrawal of Taxpayer Identification Number certificate or card must be in writing and served on the person to whom the Taxpayer Identification Number certificate or card was issued.

(3) Where a person to whom a Taxpayer Identification Number certificate or card was issued is fictitious, a public disclaimer must be made to that effect.

Circumstances under which Taxpayer Identification Number Certificate or Card may be cancelled, replaced or amended.



(4) Where the details referred to in the Taxpayer Identification Number certificate or card changes, the holder must, within 30 days of the change, file written notice of the change with the issuing tax authority.

(5) For a reasonable cause, the issuing tax authority may amend a Taxpayer Identification Number certificate or card without cancelling the Taxpayers Identification Number.

(6) Where there is a loss, theft or damage to Taxpayer Identification Number Certificate or Card, the holder shall within 21 days of the loss, theft or damage report in writing to the relevant issuing tax authority upon which a new Taxpayer Identification Number Card or Certificate may be issued.

(7) In case of a merger, acquisition or any reconstruction, where one or more corporate entities lose their identities for a new corporate entity, a new Taxpayer Identification Number shall be issued while the former Taxpayer Identification Number is withdrawn and cancelled.

(8) All existing Taxpayer Identification Numbers issued by the various tax authorities prior to the Taxpayer Identification Number systems operations shall be replaced by the Joint Tax Board not later than six months from the date of the commencement of Taxpayer Identification Number systems operations or the commencement of these Regulations whichever is later.

#### PART VII—ADMINISTRATIVE SETTLEMENT AND JUDICIAL REVIEW

Administrative  
Settlement.

**10.—**(1) Any person who is aggrieved, shall petition the management of the Relevant Tax Authority stating clearly the grounds of claim within 30 days of refusal or notice of cancellation, replacement or amendment of Taxpayer Identification Number.

(2) The Relevant Tax Authority shall react to the claim and may require the aggrieved party to substantiate the claims by adducing evidence within 14 days of receipt of petition.

(3) The Relevant Tax Authority shall reach a decision within 45 days of filing of the Petition.

Judicial  
Review.

**11.** Resort to judicial proceedings shall be allowed only after the exhaustion of the administrative mechanism for dispute settlement.

PART VIII—CO-ORDINATION OF TAXPAYER IDENTIFICATION  
NUMBERING SYSTEM

12.—(1) In consultation with the Joint Tax Board, the relevant tax authorities shall administer a common Taxpayer Identification Number system.

Administra-  
tion of  
Taxpayer  
Identification  
Number.

(2) The Joint Tax Board shall collaborate with other public bodies in the :

(a) integration of the Taxpayer Identification Number system with a common numbering system for identification of persons administered by other public bodies ;

(b) establishment of a coordinated joint administration of the Taxpayer Identification Number or common numbering system by the relevant tax authorities ; and

(c) subsequent integration of administration of the Taxpayer Identification Number system and the administration of all taxes in Nigeria.

PART IX—MISCELLANEOUS

13.—(1) Any person who :

Offences  
and  
administrative  
Penalties.

(a) obstructs, hinders, molests or assaults any authorized person or officer in the performance of any function under these Regulations ;

(b) issues or obtains Taxpayer Identification Number unlawfully ;

(c) conspires or abets in the issuance or obtaining Taxpayer Identification Number unlawfully ; or

(d) does anything which impedes or is likely to impede the carrying out of any of the duties stated in these Regulations,

contravenes the provisions of these Regulations and shall be liable to pay an administrative fine of ₦250,000.

(2) Any person who :

(a) neglects or refuses to furnish the Returns of his or its income as required under these Regulations ; or

(b) makes a false declaration in rendering Returns under these Regulations,

contravenes the provisions of these Regulations and shall be liable to pay an administrative fine of ₦250,000.

(3) Any person who :

(a) counterfeits or falsifies any document which is required under these Regulations ; or



(b) knowingly receives or uses any document so counterfeited or falsified,  
commits an offence and is liable on conviction to a fine of not more than ₦250,000 or imprisonment for a term of not more than one year or to both.

(4) Any person who contravenes any provisions of these Regulations for which no specific penalty was provided, commits an offence and is liable on conviction to a fine of not more than ₦200,000 or imprisonment for a term of not more than six months or to both.

Interpretations.

14. In these Regulations :

“*Act*” means the Personal Income Tax Act (As Amended), Federal Inland Revenue Service (Establishment) Act, 2007 and any other relevant tax laws ;

“*Applicant*” means a Person who applies to a Relevant Tax Authority for Taxpayer Identification Number ;

“*Authorized Officer*” means one who holds an office of authority or trust in an organization, such as a corporation or government, including an officer who has been duly delegated to act on behalf of an organization ;

“*Day*” means business day ;

“*FIRS*” means the Federal Inland Revenue Service;

“*Financial year*” means such period not exceeding twelve consecutive months as the JTB may from time to time so designate ;

“*JTB*” means Joint Tax Board established under section 86 of the Personal Income Tax Act (as amended) ;

“*Ministries, Departments and Agencies*” means Ministries, Departments and Agencies of Government ;

“*Persons*” includes Individuals, Bodies Corporate, Organizations, Ministries, Departments and Agencies of Government, Communities, Families and Trustees ;

“*Public Body*” means the Government Ministries, Agencies, Departments and allied Institutions ;

“*Registration Officer*” means a person authorized to register taxpayer under Taxpayer Identification Number ;

“*Relevant Tax Authority*” means a Tax Authority having jurisdiction to assess an applicant for Taxpayer Identification Number and having the authority to deal with a person for tax purposes as the case may be ;

“*Returns*” includes information, data or record of the names and addresses of individuals, bodies corporate and organizations, types, date and amount (if any) of all transactions including those specified in these Regulations ;

*“Return Officer”* means an officer not below the rank of a Director assigned to the day to day administration of furnishing of returns ;

*“State Boards of Internal Revenue (SBIR)”* also means State Internal Revenue Services, Local Government Council ;

*“Stakeholders”* include but not limited to Corporate Affairs Commission, National Health Insurance Scheme, Nigeria Financial Intelligence Unit, Economic and Financial Crimes Commission, Nigeria Immigration Service, Nigeria Customs Service, Federal Road Safety Commission, Independent Corrupt Practices and other Related Crimes Commission ;

*“Taxpayer”* means any person liable to pay Tax under Nigerian law ;

*“Tax Authority”* means the Federal Inland Revenue Service or the State Board of Internal Revenue or the Local Government Revenue Committee ; and

*“Taxpayer Identification Number”* means that number which is issued by the Relevant Tax Authorities ;

15. These Regulations may be cited as the Taxpayer Identification Number Regulations, 2014. Citation.

## FORM I - INDIVIDUAL'S REGISTRATION INPUT FORM

(Regulation 6 (1))



**FEDERAL REPUBLIC OF NIGERIA**  
**TAXPAYER IDENTIFICATION NUMBER (TIN)**  
**REGISTRATION INPUT FORM**

(INDIVIDUAL)

APP  
NO.

(UNDER SECTION 8(1)(q) of the Federal Inland Revenue Service (Establishment) Act, 2007

Instructions: All information should be filled in ink and CAPITAL letters, no abbreviation is allowed. Entries should not spill to neighbouring block.  
 Fields marked \* are mandatory

**ENROL INDIVIDUAL**

1) Surname\*:

2) First Name\*:

3) Middle Name:

4) Nationality\*:

5) Phone No 1\*:  6) Phone No 2:

**Residential Address**

7) State\*:

8) LGA\*:

9) Ward\*:

10) City/Town/Area\*:

11) Street Name\*:

12) House No\*:  13) Previous Taxpayer No:   
 (Please fill Annex A if you have more than one previous Taxpayer Number)

14) Issuing Authority:

**Means of Identification\* (Please tick as appropriate).**

15) National ID: ☐ Drivers License: ☐ International Passport: ☐ Government Parastatal: ☐ Resident Permit: ☐  
 Registered Organization: ☐ Letter from a Recognized Individual: ☐

16) ID Number:  17) Issuance Date:  DO / MM / YYYY

18) Expiry Date:  DO / MM / YYYY 19) State of Issuance:

20) ID Issuing Authority:

**ADDITIONAL INFORMATION**

21) Title\*: Mr ☐ Mrs ☐ Miss ☐ Others  22) Sex\*: Male ☐ Female ☐

23) Date of Birth\*:  DO / MM / YYYY 24) Place of Birth:

25) State of Origin\*:  26) Occupation\*:

27) Marital Status\*: Single ☐ Married ☐ Divorced ☐ Widowed ☐ Others

28) Mother's Name\*:

29) Mother's Maiden Name:

30) Email Address:



**Mailing Address**31) (Tick box if same as residential address. Otherwise fill 32 to 37) ☐ P.O. Box: 32) State\*: 33) LGA\*: 34) Ward\*: 35) City/Town/Area\*: 36) Street Name\*: 37) House No\*: **Tax Assessment/Payment details (If more than one Tax type please fill annex E)**38) Last Assessment Date:  DO / MM / YYYY 39) Last Assessment Aml. (=N=) 40) Last Payment Date:  DO / MM / YYYY 41) Last Payment Aml. (=N=) 42) Tax Type: 

43) Total Income for the past three years:

	Year	Income(=N=)
a)	<input type="text"/>	<input type="text"/>
b)	<input type="text"/>	<input type="text"/>
c)	<input type="text"/>	<input type="text"/>

**Tax Representative Details**44) Name: 45) TIN:  , 46) Rep Type: 47) Reason: **Representative Address**48) State: 49) LGA: 50) Ward: 51) City/Town/Area: 52) Street Name: 53) House No:  54) Phone No 1: 55) Phone No 2: 56) Email Address: **Source of Income\***57) Employee: ☐ If you tick this box, it means that you are a staff of an organization, please provide your employers detail by filling numbers 62 to 6458) Self Employed: ☐ If you tick this box, it means that you run your own business which is not registered with the CAC, please give details of business by filling numbers 65 to 7559) Organization Owner/Partner: ☐ If you tick this box, it means that you are a full or part owner of a registered Organisation, please give details of business by filling numbers 76 to 7960) No Income: ☐ If you tick this box, it means that you don't have any source of income; please fill number 6161) Start Date:  DO / MM / YYYY

## Employment Details

62) Employer Name:

63) Employer TIN:  64) Start Date of Employment:  DO / MM / YYYY

## Self-Employment Details (Use Annex B if necessary):

65) Name:

66) Commencement Date:  DO / MM / YYYY 67) Business Address: State:

68) LGA:

69) Ward:

70) City/Town/Area:

71) Street Name:

72) House No:  73) Sector:

74) Line of Business:

75) No. of Employees

## Ownership Details (Use Annex C if necessary):

76) Ownership 1. Name:

77) TIN:  78) Ownership start Date:  DO / MM / YYYY

79) Shareholding (%):

## Asset Details (Use Annex D if necessary):

80) Assets Owned:	Type of Assets	Location of Assets	Market Value (=N=)	Start Date of Ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> DO / MM / YYYY
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> DO / MM / YYYY
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> DO / MM / YYYY

## Dependent/Children/Spouse

81) Dep/Child 1: Surname:

82) First Name:

83) Middle Name:

84) State of Origin:

85) Date of Birth:  DO / MM / YYYY 86) TIN:

87) Relationship Type:

88) Dep/Child 2: Surname:

89) First Name:

90) Middle Name:

91) State of Origin:

92) Date of Birth:  DO / MM / YYYY 93) TIN:

94) Relationship Type:



95) Dep/Child 3: Surname:

96) First Name:

97) Middle Name:

98) State of Origin:

99) Date of Birth:  DO / MM / YYYY 100) TIN:

101) Relationship Type:

---

102) Dep/Child 4: Surname:

103) First Name:

104) Middle Name:

105) State of Origin:

106) Date of Birth:  DO / MM / YYYY 107) TIN:

108) Relationship Type:

---

109) Spouse Surname:

110) First Name:

111) Middle Name:

112) Start Date:  DO / MM / YYYY 113) TIN:

I accept that the above information is true and correct

114) Signature/Thumbprint:

115) Date of registration:

DO / MM / YYYY

For official use only

Taxpayer Identification Number:

Generated By:

Tax Authority:

(Please tear along tick line)  
Taxpayer Identification Number  
Acknowledgment / Collection slip

TIN Application Number:

Name of Applicant:

Date:

DO / MM / YYYY

Location:

Registration Officer:

Signature/Thumbprint:

## FORM - 2 NON-INDIVIDUAL'S REGISTRATION INPUT FORM

(Regulation 6 (1))



**FEDERAL REPUBLIC OF NIGERIA**  
**TAXPAYER IDENTIFICATION NUMBER (TIN)**  
**REGISTRATION INPUT FORM**

(NON-INDIVIDUAL)

APP  
NO.

(UNDER SECTION 8(1)(O) of the Federal Inland Revenue Service (Establishment) Act  
 Instructions: All information should be filled in ink and CAPITAL letters, no abbreviation is allowed. Entries should not spill to neighbouring block.  
 Fields marked \* are mandatory

**ENROL NON-INDIVIDUAL (BLOCK A: REGISTERED CORPORATE)**

- 1) Type of Organization\*: Public Limited ☐ Private Limited ☐ Unlimited ☐ Limited by Guarantee ☐ Trusteeship ☐
- 2) Registered Name\*:
- 3) Main Trade Name:
- 4) CAC Registration No\*:  5) CAC Registration Date\*:  DD / MM / YYYY

**BLOCK B: REGISTERED ENTERPRISE**

- 1) Type of Enterprise\*: Sole-Proprietorship ☐ Partnership ☐
- 2) Registered Name\*:
- 3) Main Trade Name:
- 4) Registration Number\*:  5) Registration Date\*:  DD / MM / YYYY
- 6) Previous Taxpayer No.  , 7) Issuing Authority:
- 8) Start Date\*:  9) TIN of Owner:
- 10) Phone No. 1\*:  11) Phone Number 2:
- 12) State\*:
- 13) LGA\*:
- 14) Ward\*:
- 15) City/Town/Area\*:
- 16) Street Name\*:  17) House No\*:

**ADDITIONAL INFORMATION**Mailing Address: Please tick box if same as above. ☐ Otherwise fill below. 18) P.O. Box: 

- 19) State:
- 20) LGA:
- 21) Ward:
- 22) City/Town/Area:
- 23) Street Name:
- 24) House Number:
- 25) Line of Business\*:
- 26) Sector\*:
- 27) No of Employees:  28) No of Nigerians:
- 29) No of Expatriates:



## Contact Details

30) Contact Name\*:

31) Email\*:

32) Title/Designation\*:  33) Phone No.

## Representative Details

34) TIN:

35) Name:

36) Type:  37) Reason:

Please tick if you want all your correspondences to be sent to your Representative. ☐

## Financial Information.

38) Bank Name:

39) Branch Name:

40) Branch Location(State):

41) Annual Turnover:  42) Origin of Capital:

43) Value of Capital:  44) Business Size:

45) Last Assessment Date:  46) Last Assessment Amount(=N=):

47) Last Payment Date:  48) Last Payment Amount(=N=):

## Asset Details

49) Asset Type	Location (State)	Asset Value (=N=)	Start Date of Ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Please attach the list of your Employees and Branches in the Annexes provided.

I certify that the above information is true and correct:

50) Signature/Seal/Stamp:

51) Date of Registration:

## For Official Use Only

Taxpayer Identification Number:

Generated By:

Tax Authority:

(Please tear along tick line)  
Taxpayer Identification Number  
Acknowledgment / Collection slip

TIN Application Number:

Name of Registrant:

Date:

Location:

Registration Officer:





**FEDERAL REPUBLIC OF NIGERIA**  
**TAXPAYER IDENTIFICATION NUMBER (TIN)**  
**REGISTRATION INPUT FORM**

(MINISTRY, DEPARTMENT & AGENCY) APP  
 No.

(UNDER SECTION 8(1)(C) of the Federal Inland Revenue Service (Establishment) Act  
Instructions: All information should be filled in ink and CAPITAL letters, no abbreviation is allowed. Entries should not spill to neighbouring block.  
Fields marked \* are Mandatory.

**ENROL NON-INDIVIDUAL**

1) Name of Establishment\*:

2) Date of Registration:  DO / MM / YYYY

3) Email Address:

4) Start Date:  DO / MM / YYYY

**ADDRESS\***

5) State\*:

6) LGA\*:

7) Ward\*:

8) City/Town/Area\*:

9) Street Name\*:

10) House Number\*:  11) Phone No 1\*:

12) Phone No 2:  13) Previous Taxpayer No.:   
Please fill annex A if you have more than one Previous Taxpayer Number

14) Issuing Authority:

**ADDITIONAL INFORMATION**

Mailing Address: Please tick box if same as above. ☐ Otherwise fill below. 15) P.O Box:

16) State:

17) LGA:

18) Ward:

19) City/Town/Area:

20) Street Name:

21) House Number:

22) Line of Business\*:

23) Sector\*:

24) No of Employees:  25) No of Nigerians:

26) No of Expatriates:

**Contact Information**

27) Contact Name\*:

28) Email\*:

29) Title/Designation\*:  30) Phone No\*:

**Representative Details**

30) TIN:

31) Name:

32) Type:  33) Reason:

Please tick if you want all your correspondences to be sent to your Representative. ☐

**Financial Details**

34) Bank Name:

35) Branch Name:

36) Branch Location(State):

**Asset Details**

37)	Asset Type	Location (State)	Asset Value (=N=)	Start Date of Ownership
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	DD / MM / YYYY
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	DD / MM / YYYY
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	DD / MM / YYYY
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	DD / MM / YYYY
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	DD / MM / YYYY

Please attach the list of your Employees and Branches in the Annexes provided.

I certify that the above information is true and correct:

38) Signature/Thumbprint\*:

39) Date of Registration\*:

**For Official Use Only**

Taxpayer Identification Number:

Generated By:

Tax Authority:

(Please tear along tick line)  
Taxpayer Identification Number  
Acknowledgment / Collection slip

TIN Application Number:

Name of Registrant:

Date:  Location:

Registration Officer:

Signature/Thumbprint:

Please contact the nearest Tax office for more information.

TABLE

*Regulation (1)*

<i>S/No.</i>	<i>Class of Person</i>	<i>Responsibilities</i>
(1)	(2)	(3)
1.	A Taxpayer.	Every Taxpayer is enjoined by the various tax laws to render Returns of his income or transactions to the relevant tax authority.
2.	The Accounting Officer or the Authorized Person in the case of a Ministry, Department, or Agency of Government.	Ministries Department and Agencies (MDAs) are collecting Agents of the Tax Authorities in respect of deducting at source certain taxes such as the Withholding Tax, Value Added Tax, Pay As you Earn. They are mandated to render Returns of such transactions from which taxes are deducted at source.
3.	A Local Government Authority or other Public Bodies or Associations.	Render Returns on all transactions.
4.	Registrar-General of the Corporate Affairs Commission.	Render Returns of all newly registered Companies, Trusteeship and Business Names.
5.	A company issuing shares through a public or rights issue.	Receipt from any person of any amount for acquiring shares issued by the company.
6.	The Registering Authority empowered to issue and renew motor vehicle licences, Drivers' Permit.	Render Returns of all newly registered automobiles, Motorbikes, Vehicle Licence issuance and Renewals.
7.	Governor of Central Bank of Nigeria or a person being an Officer of the Central Bank of Nigeria.	Receipts from any person of any amount in a year for bonds issued by the Central Bank of Nigeria.
8.	The Post-Master General or his authorized Officer of the Nigeria Postal Service (NIPOST).	Render Returns of all postal transactions including that of Contract notes.



9.	Director-General of the National Health Insurance Scheme (NHIS) or an authorized officer of NHIS.	All transactions with the Health Care Providers.
10.	Director-General or an Authorized Officer of the Nigeria Stock Exchange (NSE).	All transactions on the floor of Stock Market.
11.	Director or an Officer so authorized by the Nigerian Financial Intelligence Unit (NFIU).	All Financial Reports including that on Politically Exposed Persons, Money Laundering, Terrorism funding, etc.
12.	Managing Directors or Authorized officials of all Banks and other Financial Institutions in Nigeria.	All newly opened Accounts including names and addresses of the Account Holders.
13.	Comptroller-General or an authorized Officer of the Nigeria Immigration Service.	Returns of all newly issued passports, travel permits and renewals.
14.	Chairman or an authorized Officer of the Economic and Financial Crimes Commission.	Render Returns of all financial and economic crimes reports, confiscated properties purchased with illegal proceeds.
15.	Director General or an Authorized Person of the National Identity Management Commission (NIMC).	Render Returns of all newly issued National Identity Cards.
16.	Director General of Nigeria Pension Commission (PenCom).	Render Returns of all transactions with the Pension Fund Administrators.
17.	Pension Fund Administrators.	Render Returns of all transactions.
18.	Health Care Providers.	Render Returns of all transactions.

19.	Director-General or an authorized Officer of the Security and Exchange Commission (SEC).	Transactions including transfer of Securities, registration of securities, registration of Issuing Houses, Stock Brokers, Trustees Funds, Portfolio Managers, Capital Market Consultants.
20.	Ambassadors, High Commissioners, Heads of Consuls serving in Nigeria.	Returns of all Application, Issuance and Renewals of Entry Visas.
21.	Registrar of Deeds and Lands.	Render Returns of all registrations.
22.	Comptroller-General or an authorized Officer of Nigeria Customs Services.	Returns of all imports, and exports, Customs Clearing and forwarding, VAT and all Duties and charges collected at the Borders.
23.	Managing Director or an authorized officer of the Nigeria Export Processing Zones Agency (NEPZA).	Returns of all transactions within the designated free zones in Nigeria.
24.	Chairman, Director or an authorized officer of the Code of Conduct Bureau.	Returns of declared assets of all Political Office Holders and Public Servants.
25.	Chairman or an authorized Officer of the Independent Corrupt Practices and Other Related Offences Commission (ICPC).	Render Returns of all financial and economic crimes reports, confiscated properties purchased with illegal proceeds .
26.	Director-General or an authorized officer of the National Population Commission.	Render Returns of census conducted and all such records pertaining to Nigerian population.
27.	Inspector-General of Police or the authorized officer of the Nigerian Police Force.	Render Returns of all financial and economic crimes reports, confiscated properties purchased with illegal proceeds, arrests of persons in connection with economic and financial crimes.

MADE at Abuja this 8th Day of May, 2014.

DR (MRS) NGOZI OKONJO-IWEALA  
*Co-ordinating Minister for the Economy  
and Honourable Minister of Finance*

EXPLANATORY NOTE

*(This note does not form part of the above Regulations  
but is intended to explain its purport)*

These Regulations seeks to provide a legal framework for the operations of Taxpayer Identification Number in Nigeria and harmonize taxpayers' database nationwide to help the tiers of government on planning for revenue generation.