



What is a Taxpayer Identification Number (TIN) / Payer ID?

A Taxpayer Identification number (TIN)/Payer ID is a unique number issued to a person (individual or company) as a duly registered taxpayer in Nigeria.

Why do I need a TIN/Payer ID?

It helps to ensure your tax records are properly kept and for ease of obtaining your tax clearance certificate.

How do I apply?

The process is easy and simple. Just follow the steps outlined in this document.

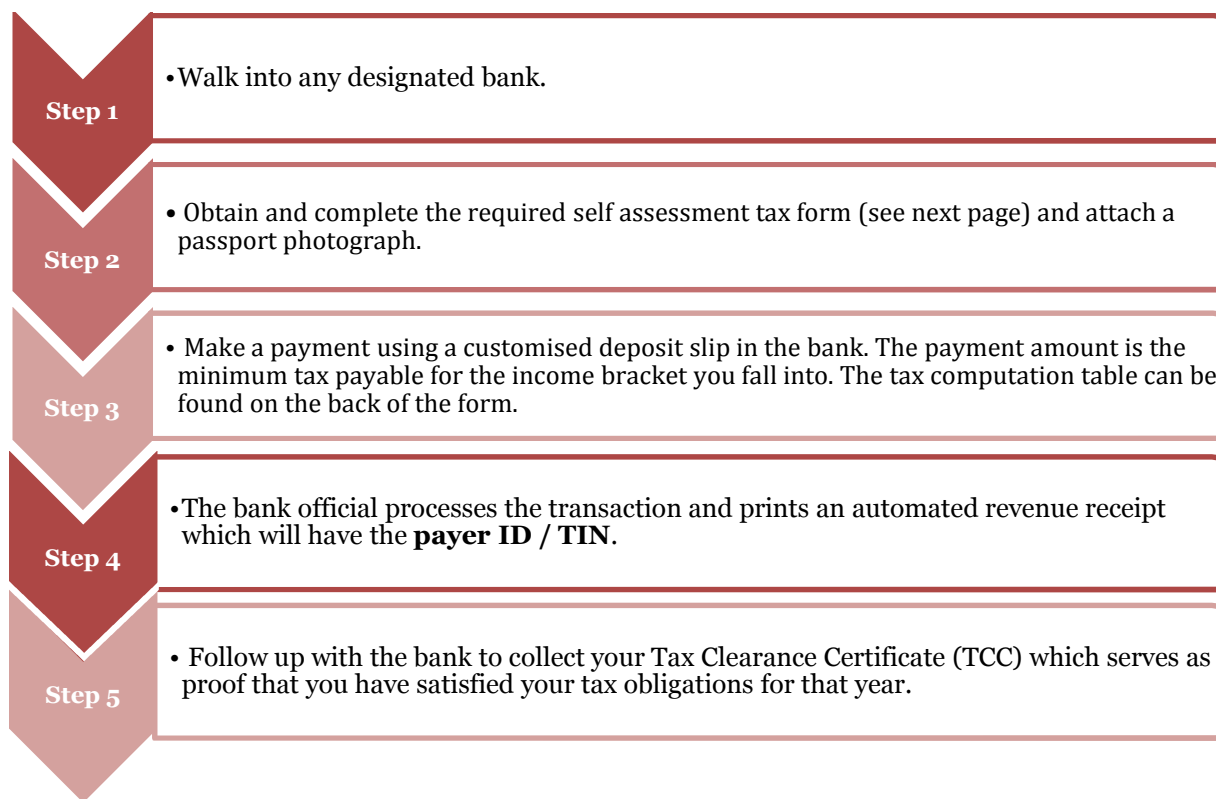
NOTE: Companies in Nigeria pay their income taxes to the Federal Inland Revenue Service (FIRS) while individuals, enterprises and unincorporated entities such as partnerships pay income tax to the relevant state tax authority in which they reside.

Requirements:

- A current and valid identification document such as driver license, International passport or National ID card.
- A passport photograph.

For Individuals:

How to obtain a Payer ID and register for income tax in Lagos state



List of some of the Designated Banks

Access Bank, Diamond Bank, Fidelity Bank, Heritage Bank, Keystone Bank, Sterling Bank, United Bank of Africa, Wema Bank, Zenith Bank



Sample LIRS Income Tax Return Form

INCOME TAX RETURNS FORM
PART A PERSONAL PARTICULARS
PART B SOURCES OF INCOME

TAX COMPUTATION TABLE

WHAT YOU NEED TO DO:

- Visit any of the Internal Revenue Service offices or any Lagos State Government designated collecting banks today.
- Obtain and complete the required tax forms for your self assessment and attach a passport photograph.
- Make payment in line with the minimum tax payable for each income category as stipulated below:

INCOME PER ANNUM (A)	TAXABLE INCOME (A)	TAXABLE INCOME (B)	TAX DUE PER ANNUM (C)
150,000	39,000	65,000	4,550.00
200,000	59,000	141,000	18,200.00
300,000	79,000	221,000	37,250.00
400,000	99,000	301,000	57,250.00
500,000	119,000	381,000	77,250.00
1,000,000	219,000	761,000	179,250.00
1,500,000	319,000	1,141,000	279,250.00
2,000,000	419,000	1,521,000	379,250.00
3,000,000	619,000	2,301,000	579,250.00
4,000,000	819,000	3,181,000	779,250.00
5,000,000	1,019,000	4,061,000	979,250.00

Above ₦5,000,000.00 (Five Million Naira only) Tax due is at a constant rate of 20% of income

Key:

A Not-Taxable income is the addition of:

- Personal Allowance of 20% of income- ₦6000
- Children Allowance of ₦2,500 per child, maximum of 4 children
- Dependent Relative relief of ₦2,000 per dependent relative, maximum of 2 dependants

B Taxable income = Income less Not taxable income

C Tax Due is computed as follows:

Up to ₦20,000 of taxable income	at 3%
Next ₦80,000	at 10%
Next ₦60,000	at 15%
Next ₦60,000	at 20%
Above ₦190,000	at 25%

In computing the above, all reliefs and allowances have been granted
Collect your payment receipts immediately and a-TCC within 72 hours from the receiving bank.
Revenue Code: 4019002B, Agency Code: 4230000, Account Name: LAGOS PAYE A/C

For further enquiries contact:
Office of the Executive Chairman
Lagos State Internal Revenue Service
The Good Shepherd Building Block H, Plot 1, Central Business District,
Opposite Lagos State Secretariat Main Gate, Alimosho Waje.

✉ chief-chairman@lirs.net or chairman@lirs.lga.gov.ng
Telephone: 0192372444, 01933958933, 0193454333

For companies: How to obtain a company's TIN

- Step 1** Obtain and fill a TIN application form (see sample on next page) from nearest FIRS office.
- Step 2** Provide a certificate of incorporation which shows the company's registration number.
- Step 3** Also provide company's address, principal location and date of commencement of the business.
- Step 4** Submit the completed form with the photocopies of the documents to the tax office and follow up for your TIN.

Sample TIN application form for Incorporated Companies

FEDERAL INLAND REVENUE SERVICE (FIRS)
TAXPAYER REGISTRATION INPUT FORM
For Companies
(To be submitted to the relevant FIRS Office)No. TIR/2006/091/C/Co.

A. TAX PAYER INFORMATION

1. Would you like to view your tax payment history online and / or make tax payment online (via the FIRS Portal)? Please tick as appropriate.
A. YES B. NO

2. If the answer to question 1 above is YES, please indicate the bank account from which you would like to effect online tax payment:
Bank Name: _____ Bank Branch/Address: _____ Account Number: _____

C. DECLARATION
I hereby declare that I am a Principal Officer of the Company. I further declare that to the best of my knowledge and belief the information given above is true and correct.

(Official Stamp) _____ (Name of Principal Officer of the Company/Enterprise)
Signature: _____ Designation: _____ Date: _____

D. BUSINESS CODE DESCRIPTION

01 Banks & Financial Institutions	11 Breweries, Bottling & Beverages	21 Oil Dress Operations
02 Agri & Poultry	12 Pharmaceuticals, Soap & Toilet	22 Pans, Chemicals & Inks
03 Organizers	13 Publishing, Printing & Packaging	23 Oil
04 Text & Garment Industries	14 Hair & Cosmetics	24 Mining
05 Building Construction	15 Chemicals, Hides & Allied Prod.	25 Federal Ministries & Parastatals
06 Commercial & Trading	16 Other Production	26 State Ministries & Councils
07 Property Investment	17 Oil Production	27 Local Government Councils
08 Automobile Assembly	18 Finishing	
09 Manufacturing, Chemicals & Allied	19 Transport & Haulage	
10 Professional Service	20 IT/Marketing	

E. TAXPAYER INFORMATION

1. Name of Company: _____
2. Registered Office: _____
3. Business Address (if different from the above): _____

4. a) Precise Nature of Business: _____ b) Business Code: _____ (See part D)

5. Date the company commenced business (dd/mm/yy): _____
6. Date in each year to which accounts will be made up to/Accounting Date (dd/mm/yy): _____
7. Name and Addresses of Bankers (to be provided below):

S/N/O	Name of Bank	Bank Branch Address
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

8. Has the company commenced a new business or was it formed to carry on an existing trade? Please tick as appropriate:
A. New Business B. Existing Trade

* Any change of registered office address or place of business or particulars of principal officers of the company must be submitted to FIRS within 3 months of such change.

Published under the authority of the Chairman/Chief Executive of the Federal Inland Revenue Service.



This note was prepared by PricewaterhouseCoopers (PwC) Nigeria for Uber BV to serve as a guide to Partner Drivers (PDs) in obtaining TIN. While PwC has exercised care in preparing the note, PwC will not in any way be liable to the PDs for any actions taken or inaction based on this note.