

How to register for tax with the Federal Inland Revenue Service (FIRS)

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After the Corporate Affairs Commission (CAC) issues a certificate of incorporation or business name to Business AXX, what next? This question is one of the pressing issues for new business owners in Nigeria. A new corporation may need to register with different regulatory agencies, depending on the type of industry. As paying taxes is one of the civic duties in Nigeria, a taxable person must also register for taxes in Nigeria.

The two regulatory bodies responsible for taxes in Nigeria are the Federal Inland Revenue Service (FIRS) as well as the relevant State Internal Revenue Service (IRS). Registration with FIRS will not relinquish an organization from the tax obligations with the State IRS. A taxable person, therefore, needs to register separately with both bodies. It also means that Business AXX will register for tax with FIRS and the State tax authority.

How to register for tax with FIRS

Steps for registering as a new taxpayer with the FIRS

1. Check the status of taxpayer identification number (TIN): CAC may issue a TIN to a registered company, enterprise, or not-for-profit organization at the point of incorporation or business registration. In such cases, the certificate of incorporation will contain the TIN.
2. Entities with an incorporation date after 1st September 2023 can complete the registration online on FIRS TaxPro Max using the self-registration module.
3. Entities with an incorporation date before 1st September 2023 should visit the nearest FIRS tax office to complete the registration process. To know the relevant tax office, check our article on filing returns with FIRS based on segment.

Documents required for manual tax registration with FIRS - Company

1. A copy of the following documents.
 - Memorandum and Articles of Association
 - Certificate of Incorporation
 - CAC 7 containing the particulars of the Company's Directors
 - CAC 2 detailing the Company's statement of share capital and return of allotment. **(Note that FIRS will have a look at the original copy).**
2. Duly completed and officially stamped VAT registration form 001 – A copy of the VAT Form 001 is available at the FIRS office
3. Other forms that may be completed at the FIRS office are application for e-filing and new taxpayer registration.
4. Application letter on the company letter-headed paper

Documents required when the taxpayer is an individual or a sole proprietor

1. A copy of the following;
 - Business Name Registration Certificate
 - CAC 7 containing the particulars of the Directors
2. Duly completed and officially stamped VAT registration form 001
3. Utility bill
4. Means of identification
5. Application letter on business letter headed paper

When should a taxable person register for tax?

A taxable person should register for VAT upon the commencement of business in Nigeria. A taxable person will commence operations on the date it carries out its first transaction in Nigeria at the earliest of when it –

- (i) begins to market or first advertise its products or services for sale or
- (ii) obtains an operating license from a regulatory authority in Nigeria or
- (iii) makes its first sale or purchase or
- (iv) performs its first trading contract after incorporation with the CAC or
- (v) sends or collects its first invoice or
- (vi) delivers or receives its first set of goods or
- (vii) first renders services to its customers.

Reference: Section 46 of the Finance Act 2019

