



# VALUE ADDED TAX RETURNS FORM 002: HEADQUARTERS

This returns covers	M	M	Y	Y	Beginning	D	D	M	M	Y	Y	Ending	D	D	M	M	Y	Y
Company Name												TIN						
Company Physical Address												Doc No						
Postal Address (Including Postal Code)												Tel. No						
E-Mail Address												Corporate Website						

Line No	This Return Form is to be completed based on the aggregates of all Branch remittances which the Head Quaters must attached attribution to each Branch	Currency	Naira	USD	GBP	Euro
<b>A - TRANSACTION SUMMARY</b>						
5	Total No of Branches					
10	Total Sales/Income Exclusive of VAT					
15	Total Purchases					
<b>B- SALES/ INCOME</b>			<b>Amount</b>			
20	Total Income Received from Sale for the Month Excluding VAT					
25	Less: Value of Goods and Services Exempted Included in Line 20					
30	Less: Value of Zero Rated Goods & Services Included in line 20					
35	Sales Adjustments (Gross amount)					
40	<b>Income Received from Sales Subject to VAT (Line 20-25-30+35)</b>					
45	<b>TOTAL Output Tax Collected @ 7.5%</b>					
<b>C- VAT ON PURCHASES/EXPENSES</b>						
50	Payments for Domestic Purchases other than zero rated and exempted goods and services For the Month					
55	Payments for Domestic Purchases for Zero Rated Goods					
60	<b>Total Domestic Purchases Subject to Input Tax (Line 50+55)</b>					
65	Payment for Imported Goods For the Month					
70	<b>TOTAL Purchases Subject to Input Tax (Line 60+65)</b>					
75	<b>Total Input Tax Paid Line 70 @ 7.5%</b>					
80	<b>VAT Payable /(Credit) for Current Month (Line 45-75)</b>					
85	Less VAT deducted at source (by MDAs & Oil and Gas) Current Month					
90	Less Automatic/Electronic VAT Payment in Current Month					
95	<b>Net VAT Payable/(Refundable) Current Month (Line 80-85-90)</b>					
100	Previous Unrelieved VAT Credit Brought Forward					
105	Total VAT Credit claimable (Line 95+100 if 95 is negative)					
110	<b>VAT Credit Relieved</b>					
115	Unrelieved VAT Credit Carried Forward					
120	<b>VAT Payable (attach schedule for attribution per Branch)</b>					

**Note: LATE FILING & PAYMENT SHALL BE PENALISED**

**DECLARATION:** I declare that the particulars in this return and the accompanying Schedules (input, output and other adjustments) are correct and complete in accordance with the provisions of Value Added Tax CAP VI LFN, 2004.

FULL NAME: \_\_\_\_\_ DESIGNATION: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

**FOR FIRS USE ONLY**

NAME: \_\_\_\_\_ IR NO: \_\_\_\_\_ SIGNED: \_\_\_\_\_ DATE: \_\_\_\_\_



# VALUE ADDED TAX RETURNS FORM 002: BRANCH

:o	M	M	Y	Y	<b>Beginning</b>	D	D	M	M	Y	Y	<b>Ending</b>	D	D	M	M	Y	Y
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<b>Company Name</b>	<b>TIN</b>
<b>Company Physical Address</b>	<b>Doc No</b>
<b>Postal Address (Including Postal Code)</b>	<b>Tel. No</b>
<b>E-Mail Address</b>	<b>Corporate Website</b>

Line No	This Return Form is to be completed based on the Branch's remittances to the Headquarters on the Branch transactions for the current Month	Currency	Naira	USD	GBP	Euro
<b>A - TRANSACTION SUMMARY</b>						
5	Branch No					
10	Total Sales/Income Exclusive of VAT					
15	Total Purchases					
<b>A- SALES/ INCOME</b>			<b>Amount</b>			
20	Total Income Received from Sales for the Month Excluding VAT					
25	Less: Value of Goods and Services Exempted Included in Line 20					
30	Less: Value of Zero Rated Goods & Services Included in line 20					
35	Sales Adjustments (Gross amount)					
40	<b>Income Received from Sales Subject to VAT (Line 20-25-30+35)</b>					
45	<b>TOTAL Output Tax Collected @ 7.5%</b>					
<b>C- VAT ON PURCHASES/EXPENSES</b>						
50	Payments for Domestic Purchases other than zero rated and exempted goods and services For the Month					
55	Payments for Domestic Purchases for Zero Rated Goods					
60	<b>Total Domestic Purchases Subject to Input Tax (Line 50+55)</b>					
65	Payment for Imported Goods For the Month					
70	<b>TOTAL Purchases Subject to Input Tax (Line 60+65)</b>					
75	<b>Total Input Tax Paid Line 70 @ 7.5%</b>					
80	<b>VAT Payable /(Credit) for Current Month (Line 45-75)</b>					
85	Less VAT deducted at source (by MDAs & Oil and Gas) Current Month					
90	Less Automatic/Electronic VAT Payment in Current Month					
95	<b>Net VAT Payable/(Refundable) Current Month (Line 80-85-90)</b>					
100	Previous Unrelieved VAT Credit Brought Forward					
105	Total VAT Credit claimable (Line 95+100 if 95 is negative)					
110	<b>VAT Credit Relieved</b>					
115	Unrelieved VAT Credit Carried Forward					
120	<b>VAT Payable</b>					

**Note: LATE FILING & PAYMENT SHALL BE PENALISED**

**DECLARATION:** I declare that the particulars in this return and the accompanying Schedules (input, output and adjustments) are correct and complete in accordance with the provisions of Value Added Tax CAP VI LFN, 2004.

FULL NAME: _____	DESIGNATION: _____
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SIGNATURE: _____	DATE: _____
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**FOR FIRS USE ONLY**

NAME: _____	IR NO: _____	SIGNED: _____	DATE: _____
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## VALUE ADDED TAX RETURNS 002

FORM  
LINE

### GUIDE FOR VALUE ADDED TAX FILING

This guide shows how the VAT Return Form 002 is to be completed and filed either online or at tax office by Headquarters or a Branch. The tax offices have mandate to demand for any additional documents or information for the purpose of determining the completeness and correctness of returns filed

The return is due not later than 21st day of the month following the month of reporting

5

Enter Branch Number if the filer is a branch or Number of Branches if the filer is the Corporate Headquarters and this must be accompanied with schedule for attribution.

10

Enter total sales Received for the Month in cash as reflected in Bank statement (excluding VAT).

15

Enter total purchases for the Month

20

Enter total income Received from Sales for the Month in cash(excluding VAT).It can be cash received for current sales or previous Months' sales on which output Tax was collected

25

Less: Value of Goods and Services Exempted Included in Line 20 above

30

Less: Value of Zero Rated Goods and Services Included in Line 20

35

Sales Adjustments: Enter total adjustment made for gross sales whose output tax was withheld by Agents or not available for off-setting against input tax. Details can be attached as pdf file when filing on line

40

Enter Income Received from Sales Subject to VAT: Line 20-25-30+35. Line 35 can be for claim(-) or remittance(+) for previously omitted Sales/Income

45

Total Output Tax: This is the actual output tax Received from customers Line 40 @7.5%

50

Enter Payments made for Domestic purchases for production of Goods and Services other than zero rated and exempted goods and services stated in line 20:

55

Enter Payments made for Domestic Purchases for production of Zero Rated Goods and Services stated in line 30. please ignore if you have not entered any figure in line 30 above

60

Total Domestic Purchases subject to VAT. This line 50-55 if line 55 is applicable

65

Payments for Imported Goods and Services for the Month. This is the gross value of imported goods on which import VAT was paid.

70

Total Purchases subject to VAT Line 60+65

75

Total Input Tax: This is total VAT paid Line 70@7.5%

80

VAT Payable /(credit) Line 45-95. where Line 45 is greater than 95 VAT is payable and the reverse will result to credit denoted by (-)

85

Less: VAT deducted at Source by MDAs and Oil and gas Companies current Month

90

Less Automatic/Electronic VAT Payment in Current Month

95

Net VAT Payable/(Refundable) for Current Month

100

Previous Month VAT Credit Brought Forward: The first year MUST be approved before it is entered in SIGTAS

105

Total VAT credit for the current Month. This is adding Line 95 to 100 if line 95 is credit

110

VAT Credit Relieved. This can only happen when there is VAT payable in line 95. Amount to be relieved is restricted to maximum of total credit that VAT payable can accommodate.

115

Unrelieved VAT Credit Carry Forward: line 105-110 if the result is negative it is automatically carried forward to subsequent month for off-set

120

VAT Payable:





**WITHHOLDING VAT RETURNS FORM 006: AGENTS & SELF CHARGE**

Assessment Year	Y	Y	Y	Y	Beginning	D	D	M	M	Y	Ending		D	D	M	M	Y	Y	Y	Y
Company Name											TIN									
Company Physical Address											Doc No									
Postal Address (Including Postal Code)											Tel. No									
E-Mail Address											Corporate Website									
											Currency		Naira		USD		GBP		Euro	

Line No	Line Description	Schedule	Amount
10	Total VAT withheld or Self Charged	A	
20	Total withheld VAT Payable		

**Note: LATE FILING & PAYMENT SHALL BE PENALISED**

**DECLARATION: I declare that the particulars in this returns are true, complete and correct in accordance with the provisions of Value Added Tax CAP VI LFN, 2004 as amended.**

**FULL NAME:** \_\_\_\_\_ **DESIGNATION:** \_\_\_\_\_

**SIGNATURE:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

**FOR FIRS USE ONLY**

**NAME:** \_\_\_\_\_ **IR NO:** \_\_\_\_\_ **SIGNED:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

**GUIDE FOR WITHHOLDING VAT FILING 005**

The returns are due for filing not later than 21<sup>st</sup> day of the month following the month of transactions. The taxpayer filing this return is performing agency role of withholding VAT at Source or Self Charging itself of VAT not invoiced and remitting same to FIRS not later than the stipulated time. Filing of this return does not in anyway stop filing of VAT form 002 as taxable persons are both agents and taxpayers. The form can be used to file for one-off transactions that are not stock in trade related or for expatriates

The returns is filed manually or online and the schedule of withholders will be required going forward for upload at payment interface.

FORM LINE	This form has 2 rows for completion as stated below
20	Line 20: Enter total amount Self Charged or withheld from Contractors/service providers' payment This is arrived at after taking into consideration the nature of contract or service, currencies of transaction, exchange rate(where applicable), value of the contract and VAT amount deductible with schedule fully uploaded
45	Line 45: Enter the total amount withheld or payable on self charge. This amount MUST equal the amount withheld per schedule or self charged. There is no part payment The schedule of withholders are to be attached when making payment at payment platforms in the near future