



# CERTIFICATE OF RESIDENCE

(FOR USE BY NIGERIA RESIDENTS: INDIVIDUALS & COMPANIES)

## Application\* for implementation of the tax treaty between **Nigeria** and

(Please write the name of the country in this box)

1. Applicant's Name

2. Tax Identification Number (TIN)

3. Address

4. State of Residence in Nigeria  
(for individuals)

5. Incorporation (RC) No. (for companies)  
/Means of ID and Serial No.  
(for individuals)

6. Date of Incorporation (for Companies)  
/Date of birth (for individuals)

### For use by the Tax Authority only

7. Declaration by Nigerian tax authority

The Federal Inland Revenue Service hereby certifies that the applicant, for the purposes of the above-mentioned tax treaty-

- is a resident of **Nigeria** for tax purposes for the .....year of assessment;
- is subject to income tax by a tax authority in **Nigeria** under the above-mentioned tax identification number.

.....  
Name

.....  
Designation

.....  
Signature & Seal

.....  
Date & Place

**\*Note:** Companies presenting this form for endorsement by the Nigerian revenue authority must attach **Certificate of Incorporation** (for Companies), **Form CAC 2, Form CAC 7, Memorandum and Article of Association** and the latest **Tax Clearance Certificate (TCC)**. In case of natural persons, a copy of means of identification and TCC from the state of Residence must be attached.

**A check-list of required processes and documents is attached below**

## Check-List

### 1. Individual

- Written application letter addressed to the Executive Chairman, FIRS (attention of Director, Tax Policy and Advisory Department);
- Duly completed Certificate of Residence Form (details typed-in and forwarded in word format);
- Means of identification of taxpayer (international passport, drivers' license, voters' card, national ID, residency card etc.); and
- Recent Tax Clearance Certificate (TCC).

### 2. Partnership

- Written application letter addressed to the Executive Chairman, FIRS (attention of Director, Tax Policy and Advisory Department);
- Duly completed Certificate of Residence Form (details typed-in and forwarded in word format);
- Certificate of Registration;
- CAC Form 2 (document listing the names of partners in the partnership);
- Means of identification of each partner (international passport, drivers' license, voters' card, national ID, residency card etc.);
- Recent Tax Clearance Certificate (TCC) of the partnership (if available); and
- Recent Tax Clearance Certificate (TCC) of each partner.

### 3. Companies

- Written application letter addressed to the Executive Chairman, FIRS (attention of Director, Tax Policy and Advisory Department);
- Duly completed Certificate of Residence Form (details typed-in and forwarded in word format);
- Certificate of Incorporation; and
- Recent Tax Clearance Certificate (TCC) of the company.