



APPROVED SLA FORMAT FOR USE IN FCT
SERVICE LEVEL AGREEMENT (SLA) FOR FCT – IRS

S/N	LIST OF SERVICES	TIMELINE-DURATION OF STARTING AND COMPLETION OF EACH SERVICE		COST OF THE SERVICE		REQUIREMENTS NEEDED FOR EACH SERVICES	
1.	TAXPAYER IDENTIFICATION NUMBER ENROLMENT	1.	24 Hours	1.	Free	1.	<ul style="list-style-type: none"> i. Duly Completed TIN registration form ii. Bank Verification Number (BVN) iii. National Identification Number (NIN)
2.	PROCESSING OF FILED ANNUAL TAX RETURNS	2.	72 Hours	2.	Free	2.	<ul style="list-style-type: none"> i. Duly Completed Form A ii. Evidence of Tax Deductions for Individuals In Employment

							<ul style="list-style-type: none"> iii. Evidence of Payment of Tax Assessed for Individual in Business iv. Statement of Income For The Preceding Year v. Evidence of Benefit In Kind vi. Evidence of Allowances for Life Insurance, Gratuities, NHIS and Pension Contribution
3.	TAX CLEARANCE CERTIFICATE ISSUANCE FOR INDIVIDUALS UNDER Pay As You Earn (P-A-YE Scheme)	3.	14 Days	3.	Free	3.	<p><i>PART A: Pre-requisite (Required from the Organization)</i></p> <ul style="list-style-type: none"> i. EMPLOYER'S ANNUAL DECLARATION AND CERTIFICATE - Form H1 Employer must have submitted Form H1 and Form G for the Organization. ii. EMPLOYERS REMITTANCE FORM - Form G - Evidence of Payment of the PAYE for the

							<p>Previous Years from the Employer.</p> <p>iii. Evidence of Payments for Allowable Deductions Claimed: Pension, NHF, NHIS and Life Assurance.</p> <p><i>PART B: Required Documents from the Applicant.</i></p> <p>i. FCT-IRS TIN Domiciled in Tax Office</p> <p>ii. Application Letter Addressed to The Tax Controller (Optional)</p> <p>iii. Duly Completed Personal Income Tax Annual Returns Form (Form A) including Benefit In Kind (BIK) if any</p> <p>iv. Duly Completed TCC Application Form (Form B02)</p>
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4.	TAX CLEARANCE CERTIFICATE ISSUANCE FOR INDIVIDUALS IN BUSINESS AND PARTNERSHIPS	4.	14 Days	4.	FREE	4.	<p><i>Application Requirements for Individuals in Business and Partnerships</i></p> <ul style="list-style-type: none"> i. FCT-IRS TIN Domiciled in Tax Office ii. Application Letter Addressed To The Tax Controller (Optional) iii. Duly Completed Personal Income Tax Annual Returns Form (Form A) including

							<p>Benefit In Kind (BIK) if any</p> <p>iv. Duly Completed TCC Application Form for Enterprises (Form B01)</p> <p>v. Valid Means of Identification</p> <p>vi. Copy of Previous TCC (if renewal) or Evidence of Income Tax for the past 3 Years</p> <p>vii. Statement of Accounts duly signed/stamped by a Chartered Practitioner and Evidence of Payment for Self-Assessment where applicable.</p> <p>viii. Bank Statement for the relevant years under review</p> <p>ix. Other relevant documents as may be</p>
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							demanded e.g. Receipts
5.	Tax Clearance Certificate Verification	5.	48 Hours	5.	Free	5.	i. A Written Application to ascertain the authenticity of the certificate.

- ❖ FCT-IRS Taxpayer Service Phone Number: 0700 220 0002
- ❖ FCT-IRS Contact Center e-mail Address: contactus@fctirs.gov.ng