



WITHHOLDING TAX RETURNS FORM 007

Assessment Year	Y	Y	Y	Y	Beginning	D	D	M	M	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												
											Currency		Naira		USD		GBP		Euro				
Line No	Line Description										Schedule				Amount								
10	Total Tax withheld										A												
20	Total withheld Tax 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 the Companies Income Tax CAP C21 LFN, 2004.																							
FULL NAME:											DESIGNATION:												
SIGNATURE:											DATE:												
FOR FIRS USE ONLY																							
NAME:						IR NO:						SIGNED:						DATE:					

GUIDE FOR WITHHOLDING TAX FILING 005

The returns are due for filing not later than 30th day of the month in which the transactions occurred. Duty to deduct and pay withholding tax arises when duty to pay or credit (whichever first occurs) arise when making payment for chargeable transactions.	
The returns is filed manually or online and the schedule of beneficiaries are to be uploaded at payment interface.	
FORM LINE	This form has 2 rows for completion as stated below
10	Line 10: Enter total amount withheld
	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 total withholding tax amount deductible
20	Line 20: Enter the withholding Tax amount to be remitted. This amount MUST equal the amount withheld and no part payment
	The schedule of beneficiaries are to be attached when making payment at payment platforms.