****

**CERTIFICATE OF RESIDENCE**

***(FOR USE BY FOREIGN 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 (***Surname first***) or** **Name of Company**

………………………………………………………………………………………………………………………………………………………………………………………………………………………………

**2. Applicant’s Nigerian Taxpayer Identification Number**

**3. Applicant’s Taxpayer Identification Number in the country of residence.**

………………………………………………………………………………………………………………………………………………………………………………………….

**4. Particulars of Individual (***for individual only****)***

*(for individual on*

Country of Residence………………………………………………………………………………………………………………………………………………………………..

Occupation………………………………………………………………………………………………………………………………………………………………………………..Means of Identification 🞏 International Passport 🞏 Driver’s License

Name on Identification………………………………………………………………………………………………………………………………………………………………

ID’s Number and Country of Issuance……………………………………………………………………………………………………………………………………….

Permanent Residential Address…………………………………………………………………………………………………………………………………………………

State of Residence *(if also resident in Nigeria)*…………………………………………………………………………………………………………………………………..

**5. Particulars of Establishment of Company (***for companies only****)***

Country of incorporation…………………………………………………………………………………………………………………………………………………………………

Date of incorporation ……………………………………………………………………………………………………………………………………………………………………..

Registration / Incorporation Number………………………………………………………………………………………………………………………………………………

Contact address *(in the country of residence)………………………………………………………………………………………………………………………………………………………………………………*

Address in Nigeria *( or name & address of Agent, if any)*……………………………………………………………………………………………………………………………………........................

…………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………..

Email Address \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Telephone Number(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name, Address and Telephone Number(s) of Contact Person in Nigeria *(where no business address)* …………………………………………………..

………………………………………………………………………………………………………………………………………………………………………………………………………..

**6. Claims**

Year(s) of claim(s) …………………………………………………………………………………………………………………………………………………………………..

Type and brief description of trade, profession / employment or business carried on in Nigeria ………………………………………

………………………………………………………………………………………………………………………………………………………………………………………………….

Name of Employer/Payer………………………………………………………………………………………………………………………………………………………….

Nature of Employment/Business/Transaction…………………………………………………………………………………………………………………………

Date of entry into Nigeria………………………………Date of commencement of Employment/Business/Transaction....………………….

End date of Employment/Business/Transaction …………………………………………..Expiry date of work permit………………………..........

Date of exit from Nigeria…………………………………………………………………………………………………………………………………………………………..

Income for which tax benefits under the Agreement are to be claimed in Nigeria (*tick as applicable*)

* + - Business Profit 🞏 Employment Income 🞏 Directors Fee
    - Dividend 🞏 Interest 🞏 Pension/Annuity
    - Royalties 🞏Technical service fee 🞏 profit from shipping/Air transport
    - Government service
    - Other Income (Please specify) …………………………………………………………………………………………………………………………………….

Nature and Amount of Income. (*for each year of claim*) …………………………………………………………………………………………………………

Year Income was made…………………………………………………………………………………………………………………………………………………………….

Name, Address and country of residence of the Beneficial Owner of the Income……………………………………………………………………..

………………………………………………………………………………………………………………………………………………………………………………………………….

Type of Tax suffered and Amount :.………………………………………………………………………………………………………………………………………….

Country/date of incorporation \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Registration / Incorporation Number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Contact address *(in the country of residence) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*

Address in Nigeria *( or name & address of Agent, if any) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*

Email Address \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Telephone Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name and Telephone Number of Contact Person in Nigeria *(where no business address)* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**6. Beneficiary’s Declaration**

I hereby declare that:

* I am beneficially entitled to the income for which the treaty benefits are being claimed;
* For the purposes of the abovementioned tax treaty, I am a resident of (*Country*)………………………………………………;
* I do not have a permanent establishment or fixed base that this income is attached to in Nigeria;
* This income has been or will be reported to the tax authorities in my country of residence.

…………………………………………………………………………. ………………………………………………………………………………………….

**Name** (*of the person signing the form)* **Designation** (*where applicable)*

…………………………………………………………………………. ………………………………………………………………………………………..

**Signature & Seal**  **Date & Place**

**7. Declaration of the foreign tax authority**

The tax authority of ………………………………………………………………………………. hereby certifies that:

* The information provided by the applicant is correct;
* For the purposes of the abovementioned tax treaty, the beneficiary is a tax resident of ……………………………………….. for ………………………………………………… year of assessment;
* The beneficial owner of the income and the income which is the subject of this application are subject to taxation by the authority under the tax identification number …………………………………………………………... (where applicable).
* The company is not just a pass-through entity but is into active business (YES/NO)……………………

…………………………………………………………………………. …………………………………………………………………………

Name Designation

………………………………………………………………………… …………………………………………………………………………..

Signature & Seal Date & Place

The tax authority of ………………………………………………………………………………. hereby certifies that to the best of its knowledge:

* The information provided by the applicant is correct;
* For the purposes of the abovementioned tax treaty, the beneficiary is a resident of (or in the case of pension fund or an investment company, is established in) …………………………………………………………………………………………………………;
* The beneficiary of the income is subject to taxation by the authority under the tax identification number ………………………. (where applicable).

………………………………………………………………………….