

Jurisdiction's name: Nigeria			
Information on Tax Identification Numbers			
Section I – TIN Description			
<p>In Nigeria, TIN is issued to both individuals and business entities. Individuals in employment are given TIN by the States Board of Internal Revenue/Federal Capital Territory Inland Revenue Service (JTBS TIN) while members of the armed forces of Nigeria, Nigeria Police Force, diplomat, and corporate entities are issued TIN by the Federal Inland Revenue Service (FIRS). The TIN is a unique identification number to be used by all registered persons/entities for payment of all tax types. Nigeria does not issue separate TIN for different taxes.</p>			
Additional information on the mandatory issuance of Tax Identification Numbers (TINs)			
Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?			
Individuals	[Yes/No] Yes	Entities	[Yes/No] Yes
Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.			
Response:			
Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.			
Response:			
Section II – TIN Structure			
<p>TIN issued by the FIRS comprises of numerical values with a hyphen. The structure is eight digits, a hyphen then the 0001 e.g., 12345678-0001 while that of the JTBS is purely numerical and contains 10 digits.</p>			
Section III – Where to find TINs			
<ul style="list-style-type: none"> i. Tax Clearance Certificate (individual and corporate) ii. Annual tax returns form iii. Payment receipts issued by designated collecting banks iv. VAT certificates and invoices v. JTBS tax card vi. Revenue receipts issued by tax authorities 			
Section IV – TIN information on the domestic website			
<ul style="list-style-type: none"> i. The link for individual consultation of TIN (issued by JTBS); https://tinverification.jtbs.gov.ng/ ii. The link for entity consultation of TIN (issued by FIRS); https://apps.firs.gov.ng/tinverification/ 			
Section V – Contact point for further information			
<p>Please provide here the contact details of the competent service authority, which can be contacted in case of further questions on TINs.</p>			

