



# 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. Address

3. State of Residence in Nigeria  
(for individuals)

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

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

5. Taxpayer Identification number (TIN)

**For use by the Tax Authority only**

6. 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**;
- 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.