



FCT-IRS
FEDERAL CAPITAL TERRITORY
Internal Revenue Service

PUBLIC NOTICE

JOINT STATEMENT ON TAX COLLECTION IN THE FEDERAL CAPITAL TERRITORY (FCT)

In furtherance of the collaboration between the Federal Inland Revenue Service (FIRS) and the Federal Capital Territory-Internal Revenue Service (FCT-IRS) towards instituting an enduring tax administration system at FCT, the two agencies agree as follows:

1. That FIRS shall continue to administer the following taxes and levies in the Federal Capital Territory (FCT) for and on behalf of the FCT-IRS, pending the full operationalization of the FCT-IRS:
 - a.) Personal Income Tax (PIT) :
 - i) Pay As You Earn (PAYE) in respect of all individuals resident in FCT under employment in both public and private sectors;
 - ii) Direct Assessment in respect of self-employed individuals and enterprises
 - b.) Federal Capital Territory Property Tax
 - c.) Stamp Duties (SD) in respect of individuals and enterprises resident in FCT
 - d.) Withholding Tax (WHT) in respect of individuals and enterprises resident in FCT
 - e.) Capital Gains Tax in respect of individuals and enterprises in the FCT
2. That for the payment of taxes listed in 1 (a)-(e) above, such taxes will be collected and payable into relevant accounts of the (FIRS) at all designated banks;
3. That Tax Clearance Certificates (TCC) for taxes paid to (FCT-IRS), since the commencement of the Federal Capital Territory-Internal Revenue Service Act, 2015, will be issued by the FIRS and will be binding as if same were issued by the FCT-IRS;
4. By this notice, all taxpayers in various categories listed in (1) a-e above are enjoined to take note of this Joint Statement.
5. For additional information, please call any of the following telephone numbers:
08065175711, 08035986666, 08033359108

Signed

Executive Chairman
Federal Inland Revenue Service

Permanent Secretary,
Federal Capital Territory-Internal Revenue Service,
FCT-IRS