THE RIDGE LEGAL CONSULTANTS BUSINESS REGISTRATION SERIES

VOLUME 5

TAX REGISTRATION CHECKLIST FOR NIGERIAN BUSINESSES

1.1 PURPOSE

A practical checklist to help businesses understand and complete key tax registration requirements in Nigeria.

1.2 BEFORE YOU REGISTER

- Confirm your business is registered with CAC.
- Identify applicable taxes based on your business.
- Maintain accurate business records.

1.3 TAX REGISTRATION CHECKLIST

- Obtain a Tax Identification Number (TIN).
- Register with the Nigeria Revenue Service (or relevant State Revenue Service where applicable).
- Determine whether VAT registration applies.
- Determine PAYE obligations if employing staff.
- Understand Withholding Tax obligations where applicable.

1.4 DOCUMENTS TO PREPARE

- CAC registration documents
- Means of identification
- Business address
- Email and telephone number
- Bank account details (where required)

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1.5 Compliance Checklist

- Maintain proper accounting records.
- Issue compliant invoices where applicable.
- File tax returns when due.
- Keep supporting documentation.
- Pay assessed taxes on time.

1.6 Common Mistakes

- Late registration
- Poor record keeping
- Missing filing deadlines
- Ignoring employer tax obligations

1.7 Relevant Agencies

- Nigeria Revenue Service (NRS)
- State Revenue Service (where applicable)
- Corporate Affairs Commission (CAC)

1.8 The Ridge Legal Practice Tip

- Good tax compliance improves your credibility with banks, investors and contracting organizations.

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