

NIGERIAN IMMIGRATION SERVICE ISSUES MEMO ON PAYMENT OF TAXES BEFORE APPROVAL FOR THE RENEWAL OF RESIDENCE PERMIT CAN BE OBTAINED

Introduction

The Comptroller General of the Nigeria Immigration Service "CGIS" Muhammad Babandede MFR, has issued a memo directing that all measures are taken to ensure that any Migrant, including ECOWAS citizens are required to show evidence of tax payment before an approval is re-issued for a residence permit in Nigeria. He also ordered the immediate implementation and compliance of this directive.

The Nigeria Immigration Service "NIS" in collaboration with the Federal Inland Revenue Service "FIRS", which is the agency responsible for assessing, collecting and accounting for tax and other revenues accruing to the Federal Government of Nigeria have been designated to handle the implementation of this directive. This collaboration is to strengthen the verification of information received during company audits of tax payers.

The memo instructs the regulatory bodies to target the following categories of migrants:

1. All expatriates submitting an application for the renewal of their residence permit; and
2. Non-residence expatriates who take up temporary assignments in the country i.e., Temporary Work Permit "TWP" holders who wish to extend their stay in-country.

Conclusion

An expatriate who has been granted a Subject To Regularization "STR" visa or issued a residence permit is deemed to be a tax resident in Nigeria. Such expatriates are liable to tax in Nigeria irrespective of the length of their stay. The income of such expatriate is liable to tax in Nigeria whether such income was received in Nigeria or not. Therefore, it is essential that any organization employing foreigners is in compliance with all the legal tax requirements in the country.

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