



Guide To FCT-IRS Tax Payment Procedure And Requirements

Description

In the Federal Capital Territory (FCT), the collection of taxes from residents falls under the jurisdiction of the FCT-IRS (Federal Capital Territory Internal Revenue Service).

Understanding the process and requirements for tax payments is crucial for individuals and businesses alike.

Here Is a comprehensive guide to navigating FCT-IRS procedures seamlessly.

Payment Process via Remita

Payments to FCT-IRS can be conveniently made through the Remita platform, either online or at any commercial bank.

To generate an RRR (Remita Retrieval Reference) for your tax payment, follow these simple steps:

1. Visit www.remita.net on any web browser.
2. Select the specific tax you want to pay under the “Name of service/purpose” section.
3. Fill out the required information and click Submit.

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4. Choose your preferred payment method. If paying at the bank, select Bank Branch and copy the displayed RRR.No.

All payments can be executed electronically or at the bank.

Tax Filing Deadlines

Individual taxpayers are mandated to file their tax returns on or before the 31st of March each year.

Ensure timely compliance to avoid penalties.

Forms and Templates

Taxpayers can obtain necessary forms from FCT-IRS tax offices or download them from the official website at www.fctirs.gov.ng/downloads.

Employers must submit a schedule detailing their PAYE (Pay As You Earn) remittances using the provided template, also available for download on the website.

Filing Returns via Self Service Portal

For added convenience, taxpayers can utilise the FCTIRS Self Service Portal at fcttaxportal.fctirs.gov.ng/selfservice/account/signin for tax return submissions.

Follow these steps:

- Log in using your TIN (Tax Identification Number) and password, or register if you are a new user.
- Navigate to Tax Returns under the Menu button.
- Click on File Returns and select File a New Return.
- Enter the assessment date and year, then generate a Returns Reference Number.
- Fill in the required information across sections A to D and submit your filing for approval.

Requirements for Tax Clearance Certificate (TCC)

To obtain a Tax Clearance Certificate from FCT-IRS, taxpayers must provide:

1. Written application addressed to the Tax Controller of the respective FCT-IRS tax office.
2. Completed Form A, downloadable from www.fctirs.gov.ng/downloads or available at tax offices.
3. Photocopy of previous TCC (if applicable) or evidence of income for the past three years (e.g., pay slip).

Validity and Confirmation of TCC

A TCC remains valid until the 31st of December of the issuing year, with the possibility of issuance for a shorter duration at FCT-IRS discretion.

Typically, it takes a maximum of 14 days to obtain a TCC.

If confirmation of TCC genuineness is needed, a formal request can be made to FCT-IRS.

By adhering to these guidelines and requirements, taxpayers can streamline their tax-related processes with FCT-IRS, ensuring compliance and efficiency in their financial obligations.

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