WITHHOLDING VAT RETURNS FORM 006: AGENTS & SELF CHARGE

Assessment Year	Y	Y	Y	Y	Beginning	D	D	M	M	Y	Ending		D	D	M	M	Y	Y	Y	Y

Company Name		TIN
Company Physical Address		Doc No
Postal Address (Including Postal Code)		Tel. No
E-Mail Address		Corporate Website

		Currency		Naira		USD		GBP		Euro	

Line No	Line Description		Schedule	Amount
10	Total VAT withheld or Self Charged		A	
20	**Total withheld VAT Payable**			

Note: LATE FILING & PAYMENT SHALL BE PENALISED

DECLARATION: I declare that the particulars in this returns are true, complete and correct in accordance with the provisions of Value Added Tax CAP VI LFN, 2004 as amended.

FULL NAME:_____   DESIGNATION:_____

SIGNATURE:_____   DATE:_____

FOR FIRS USE ONLY

NAME:_____   IR NO:_____   SIGNED:_____   DATE:_____

GUIDE FOR WITHHOLDING VAT FILING 005

The returns are due for filing not later than 21st day of the month following the month of transactions. The taxpayer filing this return is performing agency role of withholding VAT at Source or Self Charging itself of VAT not invoiced and remitting same to FIRS not later than the stipulated time. Filing of this return does not in anyway stop filing of VAT form 002 as taxable persons are both agents and taxpayers. The form can be used to file for one-off transactions that are not stock in trade related or for expatriates

The returns is filed manually or online and the schedule of withholdees will be required going foeward for upload at payment interface.

FORM LINE	This form has 2 rows for completion as stated below
20	Line 20: Enter total amount Self Charged or withheld from Contractors/service providers' payment
	This is arrived at after taking into consideration the nature of contract or service, currencies of transaction, exchange rate(where applicable), value of the contract and VAT amount deductable with schedule fully uploaded
45	Line 45: Enter the total amount witheld or payable on self charge. This amount MUST equal the amount withheld per schedule or self charged. There is no part payment
	The schedule of withholdees are to be attached when making payment at payment platforms in the near future