



OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

FEDERAL MINISTRY OF FINANCE

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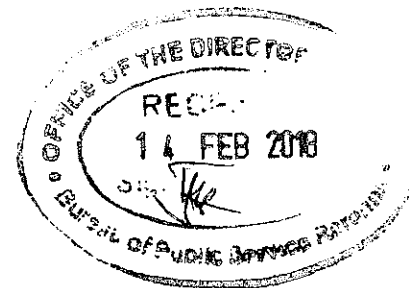
24th January, 2018

Ref. No: OAGF/CAD/ 026/V.111/159

Federal Treasury Circular

To:

- The Chief of Staff to the President.
- The Deputy Chief of Staff, Office of the Vice President.
- All Honourable Ministers.
- The Secretary to the Government of the Federation.
- The Head of the Civil Service of the Federation.
- All Special Advisers/Senior Special Assistants.
- The National Security Adviser.
- All Service Chiefs/Inspector-General of Police.
- The Governor, Central Bank of Nigeria.
- The Chairman, Federal Civil Service Commission.
- The Chairman, Police Service Commission.
- The Chairman, Revenue Mobilization, Allocation and Fiscal Commission.
- The Chairman, Federal Inland Revenue Service.
- The Chairman, Code of Conduct Bureau.
- The Chairman, Code of Conduct Tribunal.
- The Chairman, Independent National Electoral Commission.
- The Chairman, National Population Commission.
- The Chairman, Federal Character Commission.
- The Chairman, Independent, Corrupt Practices and Other Related Offences Commission.
- The Chairman, Public Complaints Commission.
- The Chairman, Economic and Financial Crimes Commission.
- The Chairman, National Drug Law Enforcement Agency.
- The Chairman, National Salaries, Incomes and Wages Commission.
- All Federal Permanent Secretaries.
- The Clerk of the National Assembly.
- The Executive Secretary, National Judicial Council.
- The Chief Registrar, Supreme Court of Nigeria.
- The Auditor-General for the Federation.
- All Vice Chancellors of Federal Universities.



The Surveyor-General of the Federation,
All Directors-General/Chief Executives of Extra-Ministerial Offices and
Agencies,
Chief Executives of Federal Teaching Hospitals/Medical Centres,
All Rectors of Federal Polytechnics/Monotechnics,
All Provosts of Federal Colleges of Education,
The Director of Treasury, Federal Capital Territory Administration,
All Directors of Finance and Accounts and Directors of Internal Audit,
All Heads of Accounts Divisions,
All Heads of Internal Audit Units,
All Zonal Coordinators of FPOs,
All Federal Pay Officers,
All Diplomatic Missions

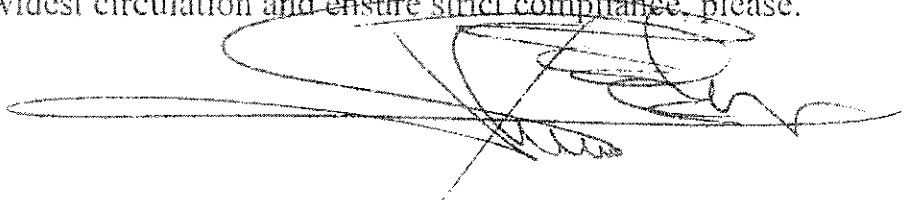
Compliance With Tax Payments By Federal Government Vendors

Further to the Federal Treasury Circular Ref. No. OAGF/CAD/A1 & B2/2009 dated 19th January, 2009 on 'E-payment in respect of Withholding Tax (WHT), Value Added Tax (VAT) and Pay-As-You-Earn (PAYE)' and the Circular Ref. No. OAGF/CAD/026.V.111/193 of 17th May, 2017 titled 'Measures to strengthen Revenue Collection and Accounting by Ministries Departments and Agencies (MDAs)' it has become imperative to issue this circular for effective compliance with tax payments by vendors and remittance(s) by MDAs. This is to further address issues of revenue leakages and poor remittance by MDAs, occasioned by lack of vendors' Tax Identification Number.

2.0 To enhance revenue accruable to Government, therefore, all MDAs should henceforth ensure that invoice(s) submitted by vendors for payment state clearly the **Tax Identification Number (TIN)** of the vendor in compliance with relevant provisions of the Federal Inland Revenue Service (FIRS) Act and the Public Procurement Act, 2007, respectively.

In view of the above, MDAs are charged to ensure prompt remittance(s) of all tax deductions to government. The Revenue and Investment Department of the Office of the Accountant-General of the Federation will continue to undertake periodic **compliance spot check** on all tax deductions and remittances by government MDAs.

3.0 Accounting Officers, Directors (Finance and Accounts), Heads of Accounts Department and Internal Audit Units of MDA and other Arms of Government are enjoined to give this Circular widest circulation and ensure strict compliance, please.



Ahmed Idris, FCNA
Accountant-General of the Federation