



**BENIN MICRO & SMALL TAX OFFICE**

53, AIRPORT ROAD, BENIN CITY, EDO STATE

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09070327605

www.firs.gov.ng

Our Ref No. **BMSTO/TIN 23755457-0001**

Date: **FEBRUARY 01, 2021.**

**THE MANAGING DIRECTOR  
SHAREMYBAG LIMITED  
NO 55, BIU ROAD, G.R.A  
BENIN CITY.**

Dear Sir / Madam

**VALUE ADDED TAX (VAT) ACT 102 OF 1993 (AS AMENDED 2007)**  
**REGISTRATION OF VATABLE PERSONS/COLLECTION AGENT FOR FEDERAL INLAND**  
**REVENUE SERVICE.**  
**TAXPAYER IDENTIFICATION NUMBER**

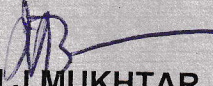
Further to your submission of Form 001 for the above, please be informed that your **Taxpayer Identification Number (TIN)** as a Collecting Agent is **23755457-0001**. Please quote this number in all your correspondences with our Office and also on your sales invoices.

You are therefore under obligation to file monthly VAT returns to this office in accordance with the provisions of Section 12(1) of this Act. For the avoidance of doubt, VAT returns are to be rendered **on or before the 21<sup>st</sup> day** following the month of transaction.

Offences ranging from furnishing of false information/documents, evasion of VAT, un-notified change of address, failure to keep proper records and accounts, failure to collect VAT, failure to remit VAT collected, failure to file monthly VAT returns on or before the due date, attract various penalties as stated on the Act.

You are implored to read the notice overleaf for compliance please.

Yours faithfully,

  
**M.J. MUKHTAR**  
**TAX CONTROLLER**

Benin Micro & Small Tax Office.