



## KANO II MICRO & SMALL TAXPAYERS OFFICE

NO 6, ZARIA ROAD, ADJACENT GIDAN GLASS, KANO

Tel.: 09070324441 Email: kanoito2@firs.gov.ng  
www.firs.gov.ng

**FIRS/ETO/KNII/TPS/33622556 /102/25**

**12<sup>th</sup> November, 2025**

The Managing Director  
**SKYFORTE CONSTRUCTION AND ENG. LTD**  
Hausawa Layout off Zoo Road Kano

Dear Sir,

**VALUE ADDED TAX ACT in line with Finance Act. 2019**  
**TAX IDENTIFICATION NUMBER: 33622556-0001**

Further to your submission of VAT Registration Form 001. I am pleased to inform you that your company has been successfully registered as an agent of VAT collection. Your Tax Identification Number is quoted above.

The Federal Inland Revenue Service wishes to bring to your notice the following changes as they affect you:

By the provision of S.38 of Finance Act 2019, S.15 of VATA, Companies with Turnover below NGN 25million within a calendar year are now exempted from charging and collecting VAT on behalf of the Federal Government of Nigeria. However, if at any time the threshold of NGN 25million is exceeded or achieved within the year, you are required to register, charge, collect and remit VAT to the Federal Inland Revenue Service

Please note that if you are an importer of goods and services, regardless of your turnover threshold you will be required to register for VAT.

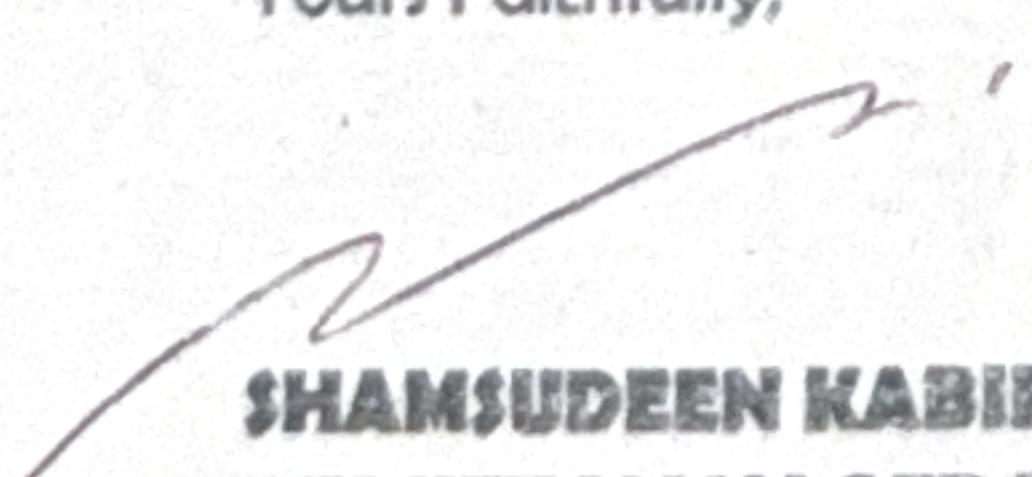
On the treatment of VAT suffered on purchased of raw materials/ Vatable services (Input VAT), Companies that report less than NGN 25million turnover are required to expense the Input VAT suffered in their profit or loss statement.

It is an offence for non-taxable person to charge and collect VAT.

You are kindly advised to note the above changes for strict compliance.

Please accept the assurances of the Executive Chairman's highest regards.

Yours Faithfully,

  
**SHAMSUDEEN KABIR N.  
DEPUTY MANAGER TAX  
HEAD, TAXPAYER SERVICE**



## KANO II MICRO & SMALL TAXPAYERS OFFICE

NO 6, ZARIA ROAD, ADJACENT GIDAN GLASS, KANO

Tel.: 09070324441 Email: kanoito2@firs.gov.ng  
www.firs.gov.ng

**FIRS/ETO/KNII/TPS/33622556 /102/25**

**12<sup>th</sup> November, 2025**

The Managing Director  
**SKYFORTE CONSTRUCTION AND ENG. LTD**  
Hausawa Layout off Zoo Road Kano

Dear Sir,

**VALUE ADDED TAX ACT in line with Finance Act. 2019**  
**TAX IDENTIFICATION NUMBER: 33622556-0001**

Further to your submission of VAT Registration Form 001. I am pleased to inform you that your company has been successfully registered as an agent of VAT collection. Your Tax Identification Number is quoted above.

The Federal Inland Revenue Service wishes to bring to your notice the following changes as they affect you:

By the provision of S.38 of Finance Act 2019, S.15 of VATA, Companies with Turnover below NGN 25million within a calendar year are now exempted from charging and collecting VAT on behalf of the Federal Government of Nigeria. However, if at any time the threshold of NGN 25million is exceeded or achieved within the year, you are required to register, charge, collect and remit VAT to the Federal Inland Revenue Service

Please note that if you are an importer of goods and services, regardless of your turnover threshold you will be required to register for VAT.

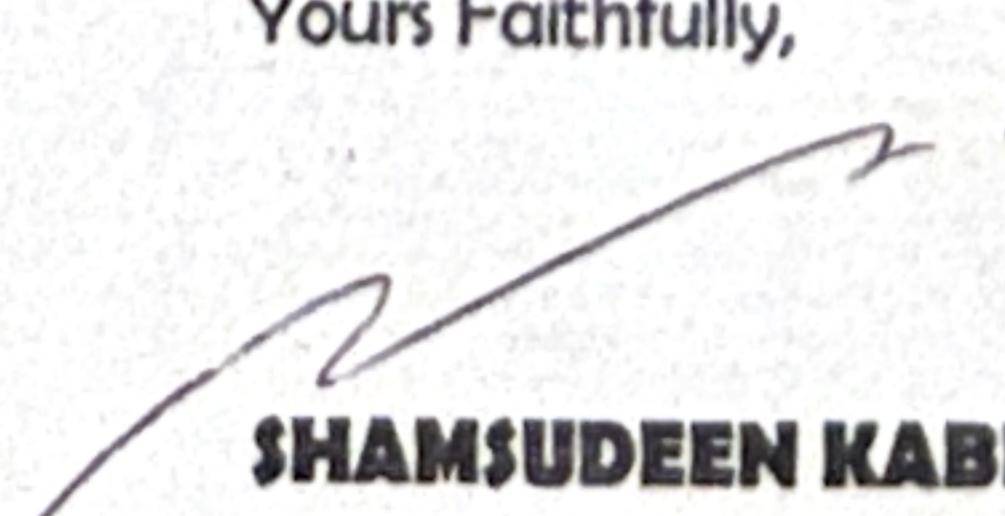
On the treatment of VAT suffered on purchased of raw materials/ Vatable services (Input VAT), Companies that report less than NGN 25million turnover are required to expense the Input VAT suffered in their profit or loss statement.

It is an offence for non-taxable person to charge and collect VAT.

You are kindly advised to note the above changes for strict compliance.

Please accept the assurances of the Executive Chairman's highest regards.

Yours Faithfully,

  
**SHAMSUDEEN KABIR N.  
DEPUTY MANAGER TAX  
HEAD, TAXPAYER SERVICE**



## KANO II MICRO & SMALL TAXPAYERS OFFICE

NO 6, ZARIA ROAD, ADJACENT GIDAN GLASS, KANO

Tel.: 09070324441 Email: kanoito2@firs.gov.ng  
www.firs.gov.ng

**FIRS/ETO/KNII/TPS/33622556 /102/25**

**12<sup>th</sup> November, 2025**

The Managing Director  
**SKYFORTE CONSTRUCTION AND ENG. LTD**  
Hausawa Layout off Zoo Road Kano

Dear Sir,

### **VALUE ADDED TAX ACT in line with Finance Act. 2019**

**TAX IDENTIFICATION NUMBER: 33622556-0001**

Further to your submission of VAT Registration Form 001. I am pleased to inform you that your company has been successfully registered as an agent of VAT collection. Your Tax Identification Number is quoted above.

The Federal Inland Revenue Service wishes to bring to your notice the following changes as they affect you:

By the provision of S.38 of Finance Act 2019, S.15 of VATA, Companies with Turnover below NGN 25million within a calendar year are now exempted from charging and collecting VAT on behalf of the Federal Government of Nigeria. However, if at any time the threshold of NGN 25million is exceeded or achieved within the year, you are required to register, charge, collect and remit VAT to the Federal Inland Revenue Service

Please note that if you are an importer of goods and services, regardless of your turnover threshold you will be required to register for VAT.

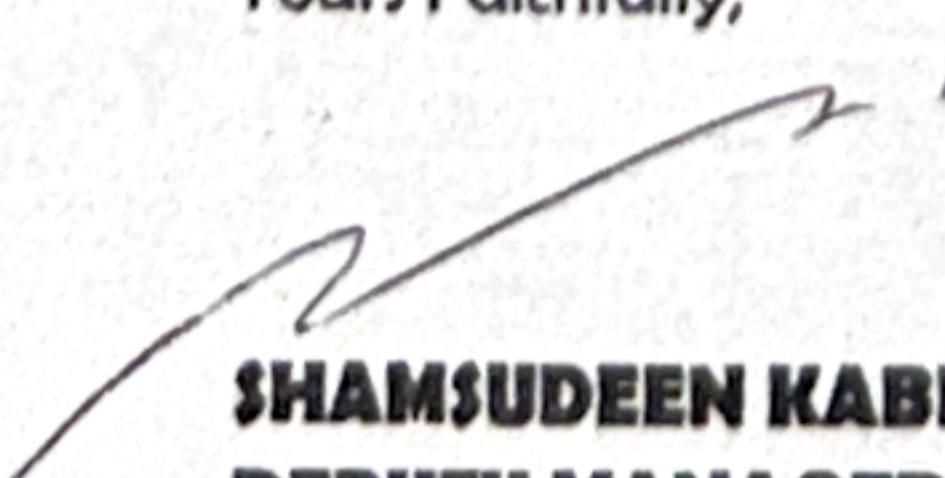
On the treatment of VAT suffered on purchased of raw materials/ Vatable services (Input VAT), Companies that report less than NGN 25million turnover are required to expense the Input VAT suffered in their profit or loss statement.

It is an offence for non-taxable person to charge and collect VAT.

You are kindly advised to note the above changes for strict compliance.

Please accept the assurances of the Executive Chairman's highest regards.

Yours Faithfully,

  
**SHAMSUDEEN KABIR N.  
DEPUTY MANAGER TAX  
HEAD, TAXPAYER SERVICE**



## KANO II MICRO & SMALL TAXPAYERS OFFICE

NO 6, ZARIA ROAD, ADJACENT GIDAN GLASS, KANO

Tel.: 09070324441 Email: kanoito2@firs.gov.ng  
www.firs.gov.ng

**FIRS/ETO/KNII/TPS/33622556 /102/25**

**12<sup>th</sup> November, 2025**

The Managing Director  
**SKYFORTE CONSTRUCTION AND ENG. LTD**  
Hausawa Layout off Zoo Road Kano

Dear Sir,

### **VALUE ADDED TAX ACT in line with Finance Act. 2019**

**TAX IDENTIFICATION NUMBER: 33622556-0001**

Further to your submission of VAT Registration Form 001. I am pleased to inform you that your company has been successfully registered as an agent of VAT collection. Your Tax Identification Number is quoted above.

The Federal Inland Revenue Service wishes to bring to your notice the following changes as they affect you:

By the provision of S.38 of Finance Act 2019, S.15 of VATA, Companies with Turnover below NGN 25million within a calendar year are now exempted from charging and collecting VAT on behalf of the Federal Government of Nigeria. However, if at any time the threshold of NGN 25million is exceeded or achieved within the year, you are required to register, charge, collect and remit VAT to the Federal Inland Revenue Service

Please note that if you are an importer of goods and services, regardless of your turnover threshold you will be required to register for VAT.

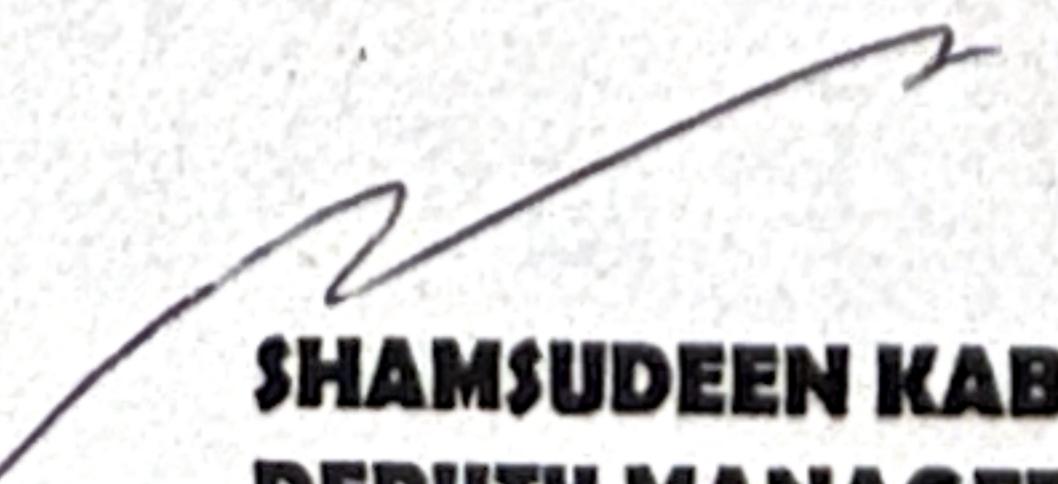
On the treatment of VAT suffered on purchased of raw materials/ Vatable services (Input VAT). Companies that report less than NGN 25million turnover are required to expense the Input VAT suffered in their profit or loss statement.

It is an offence for non-taxable person to charge and collect VAT.

You are kindly advised to note the above changes for strict compliance.

Please accept the assurances of the Executive Chairman's highest regards.

Yours Faithfully,

  
**SHAMSUDEEN KABIR N.  
DEPUTY MANAGER TAX  
HEAD, TAXPAYER SERVICE**