



IT PAYS TO PAY TAX

## ALIMOSHO MICRO AND SMALL TAX OFFICE

19, Idimu-Egbeda Road, Lagos, Nigeria.

Website: [www.firs.gov.ng](http://www.firs.gov.ng)

E-mail: [alimoshoito@yahoo.com](mailto:alimoshoito@yahoo.com)

Tel: 08052409980

Our Ref No: **LA/AM/VT06001087359**

**27th October 2015**

The Managing Director,  
**SHODUN OLATOYE ENTERPRISES**  
23, Flat 2, Abesan Estate  
Ipaja - Lagos.

Dear Sir,

**VALUE ADDED TAX ACT NO 102 OF 1993**  
**REGISTRATION OF VATABLE PERSONS AND**  
**TAXPAYER IDENTIFICATION NUMBER**

Further to your submission of Registration form for the above, please be informed that your Identification Number as a collection agent is

**FILE NO: LA/AM/VT06001087359**

**TIN: 18679002 - 0001**

Please, quote this number in your correspondence with this office and also on your Sales invoices.

You are therefore, under an obligation to file monthly returns to the office in accordance with the provisions of Section 12(1) of this Act. You are requested to pay your VAT obligation to any of the Collecting Banks assigned to this office.

Consequently, offences ranging from furnishing of false information/documents fraudulent /evasion of VAT/ un notified change of address, failure to keep proper records and accounts, failure to collect VAT, failure to file monthly returns, failure to remit, etc. attract various penalties in accordance with part V of the VAT Act.

Similarly, Section 35(1) part VI empowers authorised officers of Revenue to carry out inspection/compliance monitoring on all companies. Therefore, all cases of irregular, nil or refund returns may warrant full scale Audit or Special Investigation in accordance with the Tax Laws.

I congratulate you on your registration and wish you successful business in the years ahead.

Yours faithfully,

  
**Abdussalam, A. (MR.)**  
Assistant Manager Tax