



FEDERAL INLAND REVENUE SERVICE VALUE ADDED TAX

VAT

Certificate of Registration

*No. LOV10001005912

This is to Certify that

FUNESCO NIGERIA ENTERPRISES

**has been duly registered as an
agent for VAT collection
under**

THE VALUE ADDED TAX (VAT) DECREE NO 102 OF 1993

***This certificate confers all the rights and obligations
including the claim of credit for input tax paid
under the VAT Decree on any registered persons.***

Dated this 15TH day of MARCH 1996


DIRECTOR (VAT) FIRS


LOCAL VAT OFFICER

***This is to be inserted on all tax invoices, receipts and correspondence.**