

Doc. Name	EOI template FIRS_RFI_0001
Version	0.1

Country from whom information is requested:

Insert Name of Requested Country

To: Director Tax Policy & Advisory Department

From: Name of the requestor

Contact Number: Contact Number of requestor

Office: Office / Division

Region: State Name

Email: Requestor email address

Number of attachments to request: Number

Total number of pages of all attachments: Number

Date of letter

Is this a new / existing request?

New

Existing

If existing, please provide the existing reference number: Enter Ref Nr here

Legal Framework (indicate as applicable):

AGREEMENT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION BETWEEN NIGERIA AND INSERT COUNTRY NAME: ARTICLE __ EXCHANGE OF INFORMATION

OR

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS BETWEEN NIGERIA AND INSERT COUNTRY NAME: ARTICLE 5 EXCHANGE OF INFORMATION

Subjects/Taxpayers in Nigeria

Name of Taxpayer	Identification Number
E.g. Taxpayer A	E.g. Identification Number 1
	E.g. Identification Number 2
	E.g. Identification Number 3
	E.g. Identification Number ...

Subjects/Taxpayers in Requested State

Name of Taxpayer	Identification Number
E.g. Taxpayer A	E.g. Identification Number 1
	E.g. Identification Number 2

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	E.g. Identification Number 3
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1 Relevant background information to the investigation/examination

- 1.1 State the relevant background information on the Subject(s) /Taxpayer(s) under investigation
- 1.2 State the background to the investigation
- 1.3 Motivation for requesting for the information
- 1.4 Statement that all available resources in Nigeria has been exhausted
- 1.5 Statement for believing that the Information is available in the other jurisdiction

2 Information requested

- 2.1 List all the requested information vis;
 - 2.1.1 Information requested 1
 - 2.1.2 Information requested 2 etc.
- 2.2 Time period for which information is sought (periods covered)
- 2.3 Taxable event for which or in relation to which the information is sought;
- 2.4 Tax / Taxes to which the request relates e.g. CIT, PIT, etc.
- 2.5 Tax purpose for which the information is requested; e.g. determination of assessment, investigation, etc.

3 Urgency of Reply

- 3.1 **Urgency of reply:** Insert date by which information is required
- 3.2 **Expiry Date:** Insert date by which information is no longer required
- 3.3 **Urgent reply required due to:**

- Statute of limitation
- Suspected Fraud
- Court Case
- Other reasons (please specify)

Please specify here

4 Form in which information is requested

- 4.1 For copies of documents what type of authentication, if any, is requested.
- 4.2 Other form requirements, if any.

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5 Secrecy

5.1 Should the taxpayer be made aware of the request? If yes, please provide reasons.

6 Translation

6.1 Is a translation of the reply required and if so, what language.

Manager: Division Name

Designation: