



SOKOTO STATE GOVERNMENT

SOKOTO STATE INTERNAL REVENUE SERVICE (SOIRS)

APPLICATION PROCESS & GUIDELINES FOR OBTAINING A TAX CLEARANCE CERTIFICATE (TCC) IN SOKOTO STATE

In compliance with the provisions of the Personal Income Tax Act (PITA) 2011 (as amended) and the Sokoto State Consolidated Revenue Law, individuals, self-employed persons and corporate entities in Sokoto State are required to obtain a Tax Clearance Certificate (TCC) certifying tax compliance for the preceding three (3) years, through the following procedure:

The Process at a Glance

Step	What you do	Timeline
1. Apply	Obtain the form, write the application letter and confirm your Taxpayer Identification Number	Form is free
2. Documents	Assemble identification, three years' evidence of income and tax payments, and the signed form	—
3. Pay and submit	Pay the applicable assessment or processing fees and submit to SOIRS Customer Service	—
4. Acknowledgement	Receive your reference number and acknowledgement letter; application is processed	14 to 21 working days
5. Collect	Be notified and collect the certificate in person or through an authorised representative	Notice within 7 working days of audit completion and approval

Step 1. Application & Tax Registration

- **Obtain the Application Form:** Obtain the official Tax Clearance Certificate (TCC) Application Form for free at the SOIRS Headquarters or any designated Zonal Tax Office.
- **Letter of Application:** Provide a formal Letter of Application addressed to the Executive Chairman, Sokoto State Internal Revenue Service (SOIRS).
- **Taxpayer Identification:** Ensure you hold a valid Sokoto State Taxpayer Identification Number (STIN) or Federal TIN.

Step 2. Relevant Documents Required

Submit the following documents:

1. Taxpayer Identification and Profile

- Valid Taxpayer Identification Number (TIN).
- Valid means of identification: National Identity Number (NIN), Voter Card, Driver's License or International Passport.
- Recent passport photographs of the applicant.

2. Financial and Income Evidence (Preceding 3 Years)

- Evidence of income and tax payments for the last three (3) consecutive years, for example Pay-As-You-Earn (PAYE) deduction schedules, Direct Assessment receipts or bank statements.
- Statement of income and assets (for self-employed individuals and direct assessment taxpayers).
- Evidence of business registration or property ownership in Sokoto State (where applicable).

3. Duly Completed Application Form

- Fully filled and signed TCC Application Form, accompanied by all supporting tax receipts.

Step 3. Submit Application & Fee Payment

Pay the applicable tax assessments or processing fees as stipulated in the Sokoto State Consolidated Revenue Law, using any of the available payment channels:

- **Commercial Banks:** Any commercial bank in the State, using the SOIRS PayDirect Account.
- **POS Terminal:** At SOIRS Customer Service, using a debit or credit card.
- **Designated Bank Accounts:** Official revenue accounts authorised by SOIRS (for example Ja'iz Bank / SOIRS collection accounts).

Submit the duly completed application form directly to SOIRS Customer Service, together with:

- Evidence or proof of payment of the application or assessment fees.
- All applicable documents listed in Step 2 above.

Step 4. Confirmation of Application & Processing Timeline

- **Acknowledgement Receipt:** On submission of your application form, you will be given a unique application or reference number and an acknowledgement letter that carries the file number for your application.
- **Processing Timeline:** Submitted applications for Tax Clearance Certificates are processed within 14 to 21 working days before the final collection stage. For enquiries or updates, contact SOIRS Customer Service.

Step 5. Collection of Tax Clearance Certificate

- **Notification:** Successful applicants are notified by text, call or email within 7 working days following tax audit completion and approval.

- **Tax Assessment Basis:** Tax obligations and fees are assessed on declared income, as stipulated in the Sokoto State Consolidated Revenue Law.
- **Collection Protocol:** Applicants may visit the SOIRS Customer Center to collect the certificate in person, or send a representative with an authorisation letter signed by the applicant, attaching SOIRS's acknowledgement letter, the applicant's passport and a valid identity card of the representative.

Enquiries and Complaints

For more information, enquiries or complaints, please contact SOIRS Customer Service between 9:00am and 3:00pm, Monday to Friday, excluding public holidays.

Phone: +234 708 5349 849. Email: info@irs.sk.gov.ng Address: No. 4 Kano Road, Investment House, Sokoto

Signed:
Executive Chairman,
Sokoto State Internal Revenue Service (SOIRS)