CORPORATE AFFAIRS COMMISSION



APPLICATION FOR REGISTRATION OF BUSINESS NAME

Pursuant to Section 675

| A. NAME OF BUSINESS | NIMAKAR FARMZ NIG. ENTERPRISES | | |
|--|---|---|--|
| B. GENERAL NATURE OF BUSINESS | GENERAL CONTRACTS / MERCHANDISE FARMING/AGRICULTURAL CONSULTANCY SERVICES FOOD PRODUCTION/AGRO-ALLIED | | |
| C. FULL ADDRESS OF PRINCIPAL PLACE OF BUSINESS | 6, ILUPEJU QUARTERS KIKELOMO STREET, (AYETORO, OGUN) | | |
| D. FULL ADDRESS OF BRANCH(ES) IF ANY | | CORPORATE AFFAIRS COMMISSION. IBADAN OFFICE Certified True Copy | |
| E. PARTICULARS OF PRO | PRIETORS (OTHER THAN CORPORATI | ONS): 40.7 SEP (2020 F | |

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| SURNAME: OGUNSANYA | | |
|--|--|------|
| SURNAME: OGUNSANYA | AGE: 29 | |
| OTHER NAMES: ABDULKAREEM | years | |
| CONTACT ADDRESS: 8, ILUPEJU QUARTER TREET, | | |
| CITY: AYETORO STATE: OGUN | P.O BOX: | |
| PHONE NUMBER: 09051854552 EMAIL: nimakarfar | rmz@gmail.com | |
| | | |
| Signature: - Organization | Date: 14/08/2020 | |
| Signature: The same of the sam | | |
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| DARTICULARS OF CORPORATION WHIC | CH IS A PROPRIETOR: | |
| F. PARTICULARS OF CORPORATION WHICH | CH IS A PROPRIETOR: | |
| . Attestation of Magistrate, Legal Practitioner or Pol | lice Officer of the rank of ASP and above where | |
| , Attestation of Magistrate, Legal Practitioner or Polone of the proprietors is a minor: | lice Officer of the rank of ASP and above where | SION |
| Attestation of Magistrate, Legal Practitioner or Polone of the proprietors is a minor: NAME & TEL. | CORPORATE AFFAIRS COMMISS | NOIS |
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G. DATE OF COMMENCEMENT OF BUSINESS:

LI ... AMELOW PAI

Date: Aug 9, 2020

H. ATTESTATION:

I/We, the undersigned, being proprietor(s) of the above named business name hereby certify that the foregoing particulars are, to the best of my/our knowledge and belief, correct and I/we undertake to notify the Registrar of Business Names whenever any change is made or occurs in any of them other than the age of any of the proprietors.

PROPRIETOR

BEFORE ME PROPRIETOR

COMMISSIONER FOR OATHS

Note: If there is insufficient space on the form to provide any information required please attach as separate sheet containing the information set out in the prescribed form

CORPORATE AFFAIRS COMMISSION
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PRESENTED FOR FILING BY:

NAME: OLAOYE MUYIWA SIKIRU

ACCREDITATION

NO.

NBA/IND/9943

(if applicable)

ADDRESS: TAIWO HOUSE, YEMETU ROAD, BESIDE CORP, AFFAIRS COMM., TOTAL

GARDEN, IBADAN

TEL. NO.: 2348033113366

E-MAIL: msolaoye@yahoo.co.uk

8/10/2020, 8:49 AM



CORPORATE AFFAIRS COMMISSION FEDERAL REPUBLIC OF NIGERIA

Certificate Of Registration Of Business Name

COMPANIES AND ALLIED MATTERS ACT 1990

Pursuant to Section 659

I hereby certify that

NIMAKAR FARMZ NIG. ENTERPRISES

is registered as a Business Name with the Commission

The general nature of business is:

FARMING/AGRICULTURAL CONSULTANCY SERVICES, FOOD PRODUCTION/AGROALLIED, GENERAL CONTRACTS / MERCHANDISE

The address of the principal place of business is: 6, ILUPEJU QUARTERS KIKELOMO STREET,, AYETORO, OGUN

Dated this 3rd day of September, 2020.



A. G. ABUBAKAR

Registrar of Business Names

CRBN 1201204



ABEOKUTA MICRO & SMALL TAX OFFICE

IBB BOULEVARD, OPP GOVERNOR'S OFFICE, OKE MOSAN, ABEOKUTA, OGUN STATE. 09070327682

abeokuta.msto@firs.gov.ng www.firs.gov.ng

24213828-0001/TPS/PNJ/15

26TH MARCH, 2021

| The Managing Director. | | |
|-------------------------|--------------|---|
| NIMAKAR FARMZ NIG. | . ENTERPRISE | S |
| No 6, Ilupeju Quarters, | | |
| Kikelomo street, | | |
| Ayetoro, | | |
| Ogun State | | |

Dear Sir,

Our Ref No.

TAXPAYER IDENTIFICATION NUMBER (TIN)/ VALUE ADDED TAX (VAT) REGISTRATION

Further to your submission of Registration for the above, please be informed that your Tax Identification Number as a Collection Agent is:

24213828-0001

Please, always quote this number in all your correspondences with this office and also your sales invoices.

You are therefore, under an obligation to file monthly returns to this office effective from SEPTEMBER, 2020 within 21st day of the month following that in which purchase or supply was made in accordance with the Provision of section 12(1) of Value Added Tax Act.

Consequently, offences ranging from furnishing of false information, fraudulent evasion of VAT, un-notified change of address, failure to collect VAT, failure to file Monthly returns, failure to remit, etc attract various penalties in accordance with part V of the Act.

Please, note that this letter is in lieu of VAT Certificate Yours faithfully,

KOLAWOLE O.O ASST.DIRECTOR MAX CONTROLLER ABEOKUTA MSTO



FEDERAL INLAND REVENUE SERVICE



OBLIGATIONS OF TAXPAYERS AFTER REGISTRATION

- (I) Income Tax Returns: CITA, CAP C21 LFN2007 (as amended)
- 1. Obligation to file Tax Return:

Section 52(2) every company shall file self-assessment return with 6month after its accounting period or 18months after incorporation whichever is earlier.

Section 53, every company filing a return under section 58 of this Act shall -

- A) Compute the Tax payable by the company for the year of assessment.
- B) Forward with Tax Return, evidence of direct payment of the tax due into a bank designated for payment of Tax

2. Section 55 - Returns and Provisional Account

Every company including a company granted exemption from incorporation shall, whether or not a company is liable to pay tax under this Act for a year of assessment, file a self- assessment returns with the service in the prescribed form for at least once a year.

- Any company which fails to comply with the provision of subsection (2), shall be liable to pay
 as penalty for late filing –
- a) N50, 000. 00 in the first month in which the failure occurs; and
- b) N25, 000. 00 for each subsequent month in which the failure continues.

3. Deduction of tax from contracts of supplies interest

etc; section 78; 79 Rent and 80 dividends (deduction of withholding tax).

 Section 40 – failure to deduct or remit tax first schedule (Federal Inland Revenue Services (Establishment Act), 2007)

Any person who being obliged to deduct any tax under this act or the laws listed in the First Schedule to this act, but fails to deduct or having deducted, fails to pay to the service within 30days from the date the amount was deducted or the time the duty to deduct arose, commits an offence and shall, upon conviction be liable to pay the tax withheld or not remitted in addition to a penalty of 10% of the tax withheld or not remitted per annum and interest at the MRR plus 3%.

II) Value Added Tax Act (VAT) CAP VI LFN 2007 (As amended)

S.2 Taxable goods and services:

The VAT shall be charged and payable on the supply of goods and services (as this act referred to as Taxable goods and services) other than those goods and services listed in the schedule to this act.

S.11 Records and accounts:

A person who is registered under section B of this act (in this act referred to as a registered person) shall keep such records and books of all transactions, operations, imports and other activities relating to taxable goods and services as are sufficient to determine the correct amount of tax due under this act.

- S. 14 Collection of tax by taxable person:
- (1) A taxable person shall on supplying taxable goods or services to his accredited distributor, agent, client or consumer, as the case maybe, collect the tax on those goods or services at the rate (5%) specified in section 2 of this act.
- S. 15 Taxable person to render returns:
- (1) A taxable person shall render to the Board on or before 21st day of the month following that in which the purchase of supply was made, a return of all taxable goods and services purchased or supplied by him during the preceding month in which such manner as the board may from time to time determine.
- (2) A person who import taxable goods into Nigeria shall render to the Board returns on all taxable goods imported by him into Nigeria.
- III. Stamp Duty Act Cap 411 LFN, 1990.
- S.4 Stamping and collection of duties on corporate instruments
- (1) The FIRS shall be the only competent authority to impose, charge and collect duties upon instruments specified in the Schedule to this act if such instrument relate to matters executed between a company and an individual, group or body of individuals.

For any further information or clarification please direct your enquiries to:

The Tax Controller

Federal Inland Revenue Service

Abeokuta MSTO

Oke Mosan, Abeokuta.

09070327682

abeokuta.msto@firs.gov.ng



Certificate of Registration

This is to certify that

NIMAKAR FARMZ NIGERIA ENTERPRISES

has registered with

Small And Medium Enterprises Development Agency of Nigeria

With SMEDAN Number: SUIN24920837

Date Issued: 2020/09/18

Dr. Dikko Umaru Radda Director General