



LAGOS STATE GOVERNMENT

PUBLIC NOTICE



STEP-BY-STEP GUIDE ON GENERATION OF TAX CLEARANCE CERTIFICATE (TCC)

These steps will allow individuals generate a Tax Clearance Certificate as evidence of compliance as required by relevant statutes.

Preceding Conditions for TCC Application

These are the conditions precedent to applying for TCC:

1. **Compulsory Filing of Annual Income Tax Returns**
 - a. All employers of labor must compulsorily file annual income tax returns (for the last 3 years) in respect of employment income of employees (inclusive of compensation for loss of office) through our eTax platform, with the link www.etax.lirs.net
 - b. Every taxable person must compulsorily file their annual income tax returns (for the last 3 years) on all sources of income (inclusive of the employment income filed by his/her employer and income from other sources) through our eTax platform, with the link www.etax.lirs.net

NOTE: False declaration of income in the annual income tax returns is a criminal offense, for which defaulters would be prosecuted.

2. **Upload Profile Picture**
All TCC require the taxpayer's recent passport photograph as a means of identification and validation.
3. **Update Your Address**
Address field is an important field which must be updated prior to the application (Street Name, Number, State, LGA and LCDA).
4. **Tax Assessment for the last 3 years**
All applicants must have received tax assessments raised by the Agency for the last 3 years, pursuant to the income tax returns filed by the applicant.

5. Full Payment of Tax Due

All persons are expected to fully pay tax due for the last 3 years immediately preceding the current year or declare such income in the annual income tax returns filed to determine if no tax is due on such income, and make a demand for the ETCC.

NOTE: A bill reference MUST be generated for all outstanding assessments, before payments can be made for the assessments raised.

Step 1:

login as an individual taxpayer (follow the steps in <https://etax.readme.io/docs/login-as-individual-taxpayer>)

Step 2:

- On your profile page click on the “DOWNLOAD TCC” icon and it will redirect you to the TCC Checklist page as shown below.

TCC Checklist

Here is a list of items to be completed in order to generate your Tax Clearance Certificate.

You have completed 3 / 6

Item	Status	Action
Profile Photo	Completed	-
Address	Completed	-
Individual Returns For 3 years	Completed	-
Annual Returns For 3 years (Employee)	Pending	Contact admin etax@tax.gov.net
Assessments For 3 years	Pending	Contact admin etax@tax.gov.net
Outstanding Assessment \$16 For 3 years	Pending	You need to have paid all outstanding assessment \$16 for the last 3 years

CLOSE

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Fig 1: TCC Checklist

- Once all the conditions are met, you will be directed to a new page to preview your TCC. The preview Certificate should reveal assessment information pulled from the individual's record. Kindly cross check the following on this page:
 - Your image;
 - Employer details (where applicable);
 - Occupation information;
 - Certificate Number;
 - Scannable Barcode;
 - Total Income; and
 - Tax paid.

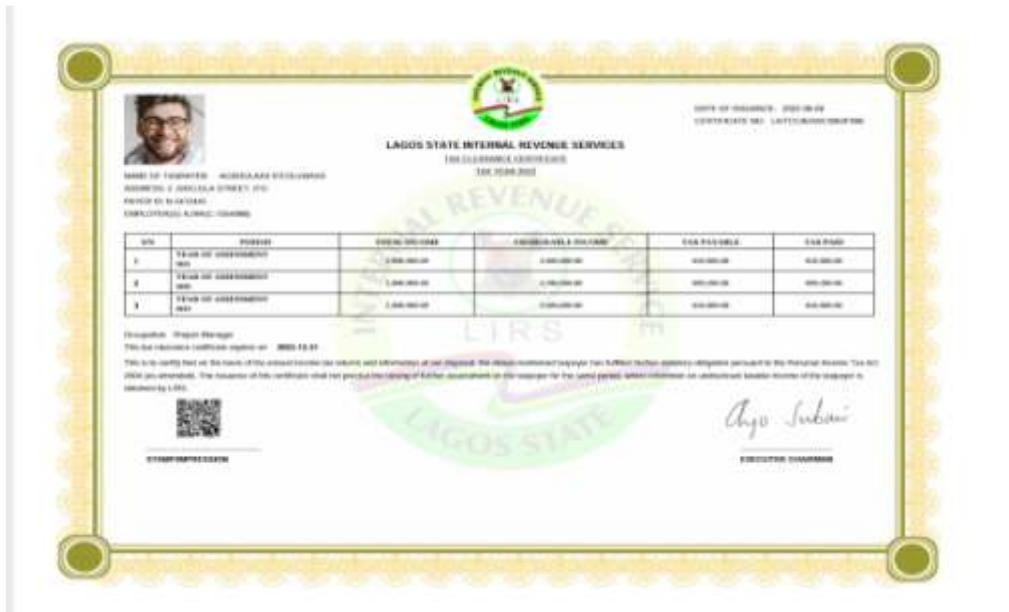


Fig 2. Sample TCC

Step 3: After viewing the certificate click on the download icon to download a softcopy or click on print to have a hard copy.

Note: if any of the 6 conditions are pending and you are stuck, kindly contact us via any of the following means:

- Facebook, Instagram, Twitter on @lirsgovng
- Chat with us on our live chat on <https://lirs.gov.ng> or <https://etax.lirs.net>
- Send email to etaxinfo.lirs.net or info@lirs.gov.ng
- Call on 0700-2255-5477
- Visit the nearest Tax Office.

EMBEDDED SECURITY FEATURES ON THE TCC

We have introduced two key security features to the TCC which are:

1. Certificate Number; and
2. QR Code.

To authenticate the TCC, kindly use a QR Code Scanner to scan the QR Code embedded on the Certificate. Once the code is scanned, you will get a link pop up that will direct you to the browser page with the information of the Taxpayer and compliance status.

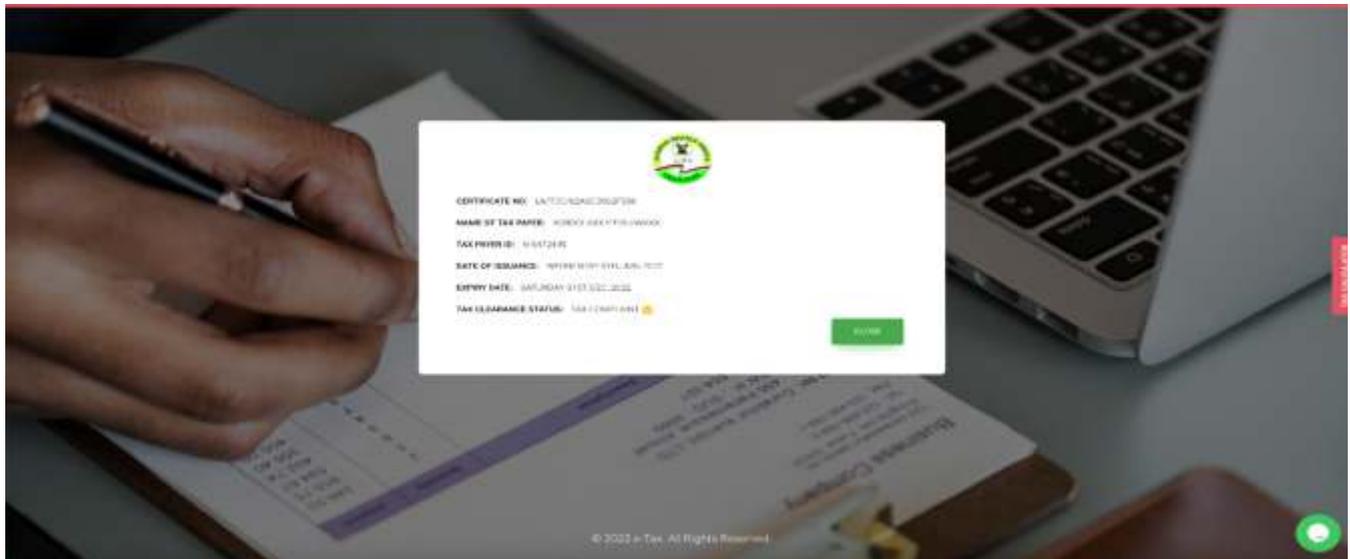


Fig 3: ETCC Compliance Status Page

To Verify using the Certificate Number, kindly navigate to your browser, enter the <https://etax.lirs.net/tccverification/> and type in the Certificate Number.

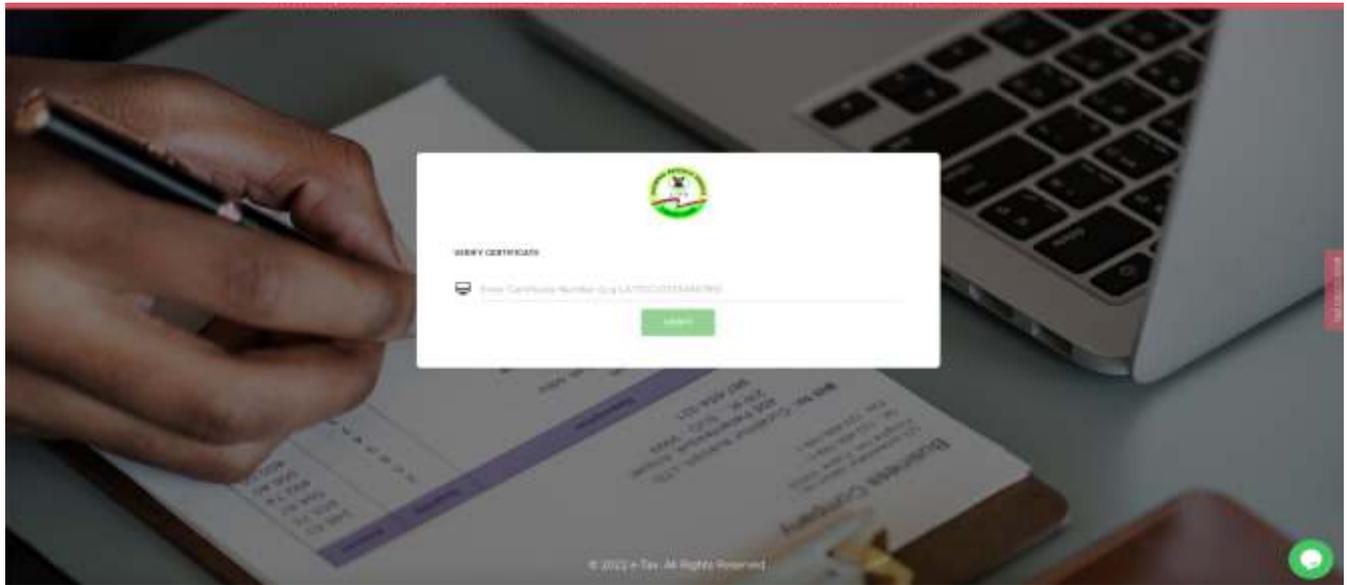


Fig 4: TCC Verification Page

Upon verification you will be redirected to the compliance page (Fig 3) which indicates whether the certificate is genuine or not.

Lagos State Internal Revenue Service

The Good Shepherd Building, Block H, Plot H1, Central Business District, Alausa, Ikeja, Lagos State.

Email: etaxinfo@lirs.net, info@lirs.net Tel: 0700-CALL-LIRS (0700 2255 5477)