

## REQUIRED DOCUMENT FOR PAYMENT TYPES (FORM A SUPPORT DOCUMENTS)

S/N	PAYMENT TYPE	REQUIRED DOCUMENTS (Proposed)
1	School Fees: Education outside Nigeria (undergraduate studies)	<ul style="list-style-type: none"> <li>• Duly completed form A</li> <li>• School Bill for current period</li> <li>• Evidence of admission/course programme</li> </ul> <p><b>Beneficiary will be school of admission</b></p>
2	School Fees: Education outside Nigeria (For postgraduate Studies)	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Photocopy of 1<sup>st</sup> degree certificate (or its equivalent)/certified true copy of statement of result by awarding institution</li> <li>• School Bill for current period</li> <li>• Evidence of admission/course programme.</li> </ul> <p><b>Beneficiary will be school of admission</b></p>
3	Accommodation	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Admission letter/course programme</li> <li>• Accommodation Bill for current period</li> </ul>
4	Student Maintenance	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Admission letter</li> <li>• Accommodation Bill for current period</li> </ul>
5	Foreign Nationals' personal Home remittances (Family Maintenance Allowance)	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Tax certificate/receipt for the relevant period</li> <li>• Copy of bio-data page of International passport.</li> <li>• Valid resident's permit</li> </ul>

		<ul style="list-style-type: none"> <li>• Evidence of operation of an account with the bank and of payment of salaries into the account.</li> </ul> <p><b><i>Note: This is only once in a month. This can only be maintained while the applicant is resident in Nigeria and receives salary. This shall cease immediately the applicant leaves.</i></b></p>
6	Cash Gifts: (Corporate – Max \$1,000.00), (Individual – (Max \$500.00)	<ul style="list-style-type: none"> <li>• Completed Form A</li> <li>• Documentary evidence of the need and purpose of the gift i.e appeal or letter of request for aid or donation.</li> </ul>
7	Mortgage Servicing	<ul style="list-style-type: none"> <li>• Approved Form A</li> <li>• Mortgage agreement (copy) in the name of the applicant showing individual percentage and amount to be serviced.</li> <li>• Schedule of outstanding liability on the mortgage</li> <li>• Letter of request from the applicant</li> <li>• Evidence of tax payment in Nigeria</li> </ul> <p><b>This shall not exceed \$4,000.00 per month.</b></p>
8	Utility Fee	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Letter of request from applicant</li> <li>• Current utility bill/demand note.</li> <li>• Tenancy or mortgage agreement (copy) as may be applicable.</li> </ul>
9	Medical Travel(private)	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Letter of reference from a specialist doctor/hospital in Nigeria</li> </ul>

		<ul style="list-style-type: none"> <li>• Travel documents including valid passport, visa and air ticket.</li> <li>• Letter issued by overseas specialist doctor stating cost of treatment and maintenance (where applicable).</li> </ul>
10	<p>Repayment of external loans.</p> <p>Credit Cards</p>	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Copy of agreement, showing schedule of repayment.</li> <li>• Schedule of drawdown of the loan/facility when not stated in the loan agreement.</li> <li>• Evidence that the loan/credit was brought into the country (documents in 1.2 above will apply) where applicable.</li> <li>• Demand Note/Invoice</li> <li>• SWIFT reference in respect of inflow of funds</li> <li>• Evidence of the issuance of e-CCI</li> </ul>
11	<p>Correspondence Courses, Registration, Membership Subscription and Examination Fees (Corporate &amp; Individuals)</p>	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Demand note/invoice</li> <li>• Evidence of membership &amp; \or enrolment</li> <li>• BVN.</li> </ul>
12	<p>Correspondence Courses, Registration, Membership Subscription and Examination Fees (Represented by local corporate bodies)</p>	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Subscription list and amount paid.</li> <li>• Statement of account showing amount collected less local expenses.</li> <li>• Evidence of operation of non-resident account in favor of the overseas principal (only for foreign bodies).</li> </ul>

		<ul style="list-style-type: none"> <li>• An agreement between the overseas company and local body where the Katter runs such a programme jointly with the overseas company.</li> <li>• Demand note/invoice</li> <li>• BVN</li> </ul>
13	Subscription for periodicals (Corporates/individuals)	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Demand note/invoice</li> <li>• BVN</li> </ul>
14	Books, magazines and periodicals (single copies)	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Demand note/invoice.</li> <li>• BVN</li> </ul>
15	Conferences, Seminars & Training	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Letter of invitation and estimate of expenses issued by the organizing body overseas.</li> <li>• Relevant pages of passport and return air ticket of the beneficiary.</li> <li>• Letter of authority to travel from the Nigerian organization with the list of nominees for the course/conference/seminar in case of corporate nominees.</li> <li>• BVN</li> </ul>
16	Conference, Seminars & Training (By Foreign Facilitators organized locally)	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Letter of invitation and estimate of expenses issued by the Nigerian organization inviting the foreign Facilitators.</li> </ul>

		<ul style="list-style-type: none"> <li>• Relevant pages of passport and return air ticket of the Facilitators.</li> <li>• Hotel bills of the Facilitator for the period.</li> <li>• Demand note/invoice from the Facilitator or organizing company abroad.</li> </ul>
17	Application for Repair and Maintenance as well as contracts for lease/charter of aircraft and marine vessel. (Down Payment)	<p>Down payment not exceeding 15% of the cost of repair/maintenance is permissible subject to</p> <ul style="list-style-type: none"> <li>• Completed form A covering 100% of cost or repair/maintenance.</li> <li>• Duly executed agreement'</li> <li>• A guarantee or bond performance for the value of the down payment issued by a recognized bank in the country where repair/maintenance is to be carried out</li> <li>• Demand note/invoice</li> <li>• Confirmation of reasonableness of the fees from NIMASA or NCAA as applicable.</li> </ul>
18	Application for Repair and Maintenance as well as contracts for lease/charter of aircraft and marine vessel. (Subsequent Payments)	<ul style="list-style-type: none"> <li>• Copy of completed form A covering 100% value of repairs/maintenance.</li> <li>• Demand note/invoice.</li> <li>• Duly executed agreement</li> <li>•</li> </ul>
19	Repair & Maintenance of Aircrafts overseas	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Maintenance agreement stating aircraft type, age and residual value.</li> <li>• Certificate evidencing completion of job</li> </ul>

		<ul style="list-style-type: none"> <li>• Demand note/invoice showing details or repairs/maintenance carried out.</li> <li>• Valid air worthiness certificate</li> <li>• Engine status report by NCAA</li> <li>• Evidence of usage/check cycles as per authenticated aircraft logbooks</li> <li>• Certificate of registration of aircraft</li> <li>• Aircraft maintenance organization certificate of approval for the workshop issued by the relevant agency in the home country where the repairs would take place and issued by the NCAA.</li> </ul>
20	Charter fee for Marine Vessel	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Sailing certificate issued by NIMASA.</li> <li>• Charter party agreement</li> <li>• Demand note/invoice.</li> <li>• Confirmation of reasonableness by Nigerian Shippers Council</li> <li>• Form NXP/NCX</li> <li>• Bill of lading</li> <li>• Freight invoice</li> </ul>
21	Repair and Maintenance of Marine Vessel	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Copy of contract stating vessel type and registration.</li> <li>• Demand note/invoice.</li> <li>• Evidence that vessel is owned by a Nigerian Company or resident.</li> </ul>

22	Board Meetings/ Director's Fee	<ul style="list-style-type: none"> <li>• Completed Form A.</li> <li>• Board Resolution for the meeting and/or Director's fee</li> <li>• Evidence of board membership i.e Letter of appointment</li> <li>• Evidence of tax paid on the amount to be remitted in the case of Director's fee.</li> <li>• BVN.</li> </ul>
23	Information Technology (IT Transfer)	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• License Agreement as approved by NOTAP.</li> <li>• Demand note/Invoice.</li> <li>• Confirmation of reasonableness of fees by NOTAP</li> <li>• Copy of certificate of registration from NOTAP.</li> </ul> <p><b><i>Note: All applications for IT agreement shall provide concrete evidence of letter of award/contract for supply from the end-users of the products or 3<sup>rd</sup> parties. The applicant should also submit a copy of certificate of installations for jobs done. All applicants for IT agreement shall complete Technology Transfer Agreement (TTA) qualification form in addition to the application form and NOTAP questionnaire.</i></b></p> <p><b><i>Applicants shall submit invoices from the licensor for the payment of software license fees. The invoice (s) shall cover the total remittable fees on the software license agreements and shall also contain the names of the licensor, the license, types of software products and the end users. Detailed information on the licensor including the website, postal address etc shall be provided</i></b></p>

24	Software License	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• License agreement as approved by NOTAP.</li> <li>• Demand note/invoice.</li> <li>• Confirmation of the reasonableness of fees by NOTAP</li> <li>• Certificate of registration by NOTAP</li> </ul>
25	Manufacturing/Technical Service Agreement Fees	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Technical service agreement as approved by NOTAP.</li> <li>• Evidence that the services were rendered locally (e,g hotel bills, relevant pages of passport (entry and exit immigration stamp), visa and air tickets of the technical experts.</li> <li>• Certificate of satisfactory completion issued by the Nigerian employer.</li> <li>• Evidence of tax paid on the amount to be remitted.</li> <li>• Demand note/invoice.</li> <li>• Confirmation of the reasonableness of the fees by NOTAP</li> <li>• Certificate of registration from NOTAP</li> </ul> <p>Note: Technical fees shall be settled on per diem rate or man-hour/man-day/or man-month basis and not tied to net sales/turnover</p> <p>Detailed information or evidence of technical experts shall be provided.</p> <p>If duration of stay of experts is more than 6 months, they shall be paid salaries in local currency, which they can remit abroad through Personal Home Remittances (PHR)</p>



26	License (Franchise, Patent, Trademark, Know-How) Agreement Fees	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• License agreement as approved by NOTAP.</li> <li>• Evidence of tax payment based on audited account.</li> <li>• Audited account for the relevant period</li> <li>• Confirmation of reasonableness of fees by NOTAP</li> <li>• Certificate of registration from NOTAP</li> </ul> <p><b><i>Note: Payment for Trademark license agreement will only be allowed if trademark is internationally recognized, is accompanied with license know-how and product involved in the agreement is locally manufactured and is meant for export and trademark owner does not have up to 75% of the equity in the local company.</i></b></p>
27	Management Services Agreement Fee	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Copy of management service agreement as stamped and approved by NOTAP.</li> <li>• Certificate of registration by NOTAP</li> <li>• Demand note/invoice.</li> <li>• Certificate of satisfactory completion of job issued by Nigerian employer.</li> <li>• Evidence of tax payment on the amount to be remitted.</li> <li>• Confirmation of reasonableness of fees by NOTAP</li> </ul>
28	Hotel Services	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Management service approval as approved by NOTAP.</li> <li>• Demand note/invoice.</li> <li>• Copy of audited accounts for the period of remittance.</li> </ul>

		<ul style="list-style-type: none"> <li>• Evidence of tax payment</li> <li>• Confirmation of the reasonableness of the fees by NOTAP</li> <li>• Certificate of registration by NOTAP</li> </ul>
29	Consultancy Services Agreement Fee	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Certificate issued by NOTAP approving the consultancy service agreement.</li> <li>• Evidence that the services were rendered locally e.g hotel bills, relevant pages of passport, visa and air ticket of the consultants.</li> <li>• Certificate of satisfactory completion of the job issued by Nigerian employer.</li> <li>• Demand note/invoice from the beneficiary.</li> <li>• Evidence of tax paid on the paid on the amount to be remitted</li> </ul>
30	Service Charge for Repair of Machinery and Equipment Overseas	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Service Agreement letter of authority to carry out repairs.</li> <li>• Completed form NCX duly endorsed by Nigerian Customs Service</li> <li>• Certificate of re-importation issues by Customs</li> <li>• Certificate of satisfactory completion of repairs issued by the Nigerian Employer</li> </ul>
31	Service Charge for Repair of Machinery and Equipment Overseas	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Service Agreement</li> <li>• Evidence service was rendered locally.</li> </ul>

		<ul style="list-style-type: none"> <li>• Certificate of satisfactory completion of the job issued by Nigerian company.</li> <li>• Demand note/invoice from the beneficiary.</li> </ul>
32	Telecommunication Charges: Satellite bandwidth charges, marketing/overseas publicity charges, workshop/trade. Roaming bills. International traffic. Internet hosting charges	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Service/license agreement with off-shore telecoms company as approved by NCC.</li> <li>• Demand note/invoice.</li> <li>• Certificate of registration/license with the NCC</li> <li>• Confirmation of reasonableness of fees by the NCC</li> </ul>
33	Further information on insurance	<ul style="list-style-type: none"> <li>• Insurers in Nigeria cannot issue citizens of Nigeria, resident in Nigeria annuities and policies in FCY</li> </ul>
34	Payment for Re-Insurance (This can only be funded with Inflow)	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Re-insurance agreement</li> <li>• Letter of attestation in respect of genuineness of the insurance contract and the reasonableness of the premium issued by NAICOM.</li> <li>• Demand note/invoice</li> </ul>
35	Insurance of Aircrafts operating in Nigeria	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Valid air operator's certificate issued by NCAA.</li> <li>• Insurance policy</li> <li>• Demand note/invoice</li> <li>• Letter of attestation by NAICOM</li> </ul>
36	Death claims, maturity proceeds, surrender value, part surrender, surrender of bonus due to insured	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Demand note/debit note from foreign broker/insurer.</li> <li>• Policy document</li> </ul>

	under life or endowment and assurance policies	<ul style="list-style-type: none"> <li>Letter of attestation by NAICOM</li> </ul>
37	Payment for Insurance premium (Nigerian resident who has taken cover before coming to Nigeria)	<ul style="list-style-type: none"> <li>Completed form A</li> <li>Demand note/invoice.</li> <li>Photocopy of insurance policy as evidence that it was taken abroad.</li> <li>Policy holder shall deposit the policy or annuity with the bank. At maturity, proceeds of policy shall be repatriated and lodged in the insured ordinary domiciliary account with bank.</li> </ul> <p>Note: A foreign national who had taken an insurance policy before coming to Nigeria shall pay for the premium from Personal Home Remittance (PHR)</p>
38	Premium remittances on oil and gas and specials risks handled by foreign brokers/insurers can be undertaken subject to	<ul style="list-style-type: none"> <li>Completed form A</li> <li>Demand note/invoice from foreign broker/insurer.</li> <li>Policy document</li> <li>Letter of attestation from NAICOM</li> </ul>
39	Remittance of Dividends, profits and Bonuses	<ul style="list-style-type: none"> <li>Completed form A</li> <li>Audited accounts for the year dividends was declared</li> <li>Board of Director/AGM resolution authorizing the payment of the dividends/profits/bonuses to both local and foreign shareholders.</li> <li>Evidence of tax payment on the amount to be remitted outside Nigeria.</li> <li>Evidence of capital importation into Nigeria e.g. CCI or approved status and evidence of previous remittance of dividends/profits/bonuses.</li> </ul>

		<ul style="list-style-type: none"> <li>• Evidence of what is due to each shareholder for the period dividends is declared, and/or dividend warrant</li> </ul>
40	Payment for Interim dividend in respect of quoted companies	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Evidence of tax payment</li> <li>• E-CCI</li> <li>• NSE announcement of interim dividend payment</li> <li>• Evidence of what is due to each shareholder for the period dividend is declared and/or dividend warrant.</li> </ul>
41	Remittance of Dividends, profits and Bonuses (Individuals)	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Evidence of capital importation</li> <li>• Evidence of what is due to each shareholder for the period dividend is declared and/or dividend warrant</li> </ul>
42	Advertisement (Through Local Agent)	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Agreement on the advertisement</li> <li>• Demand note.</li> <li>• Evidence of operation of a non-resident account</li> </ul>
43	Advertisement (without Local Agent)	<ul style="list-style-type: none"> <li>• Completed form A</li> <li>• Agreement on Advertisement</li> <li>• Demand note.</li> </ul>