

S. No.	Type of Taxpayer	UTIN	Type of Tax	Paid to & collected by
1	ABC Company is a company incorporated and registered by CAC with more than one Branch (1 to n)			
1a	ABC Company	123456789C	Company Tax	FIRS
1b	ABC Company Branch 1	123456789C0001	VAT	Collected by FIRS but transferred to concerned SBIR where branch is situated
			PAYE	SBIR
			WHT	WHT from companies to FIRS
				WHT from others to SBIR
1c	ABC Company Branch n	123456789C000n	VAT	Collected by FIRS but transferred to concerned SBIR where branch is situated
			PAYE	SBIR
			WHT	WHT from companies to FIRS
				WHT from others to concerned SBIR where Branch is situated
				SBIR

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2	XYZ is a Partnership Firm with Mr X, Mr Y and Mr Z as partners and which runs one Enterprise only.			
2a	XYZ Firm	123456790C	Income t Tax	No Income Tax is paid by XYZ Enterprise . Partners pay Income tax on their respective share to the respective SBIR where the partner resides
			VAT	Collected by FIRS but transferred to concerned SBIR where branch is situated
			PAYE	SBIR where firm is situated
			WHT	WHT from companies to FIRS
				WHT from others to SBIR where firm is situated
3b	Mr X Partner in XYZ Enterprises	123456791C	Income tax	To SBIR (where resident) on his share income from XYZ Enterprises
3c	Mr Y Partner in XYZ Enterprises	123456792C	Income tax	To SBIR (where resident) on his share income from XYZ Enterprises

3d	Mr Z Partner in XYZ Enterprises	123456793C	Income tax	To SBIR(where resident) on his share income from XYZ Enterprises
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3	DEF Enterprises is a Partnership Firm (and neither incorporated nor registered by CAC) with MR D, Mr E and Mr F as partners with more than one Branch (1 to n)			
3a	DEF Enterprises	123456794C	Income Tax	Not paid by Firm but is paid by Partner on their respective share
3b	DEF Enterprises Branch 1	123456794C0001	VAT	Collected by FIRS but transferred to concerned SBIR where branch is situated
			PAYE	SBIR where situated
			WHT	WHT from companies to FIRS
				WHT from others to SBIR where situated
3c	DEF Enterprises Branch n	123456794C000n	VAT	Collected by FIRS but transferred to concerned SBIR where branch is situated
			PAYE	SBIR where situated
			WHT	WHT from companies to FIRS
				WHT from others to concerned SBIR where Branch is situated
3d	Mr D Partner in DEF Enterprises	123456795C	Income tax	To SBIR (where

				resident) on his share income from DEF Enterprises
3e	Mr E Partner in DEF Enterprises	123456796C	Income tax	To SBIR (where resident) on his share income from DEF Enterprises
3f	Mr F Partner in DEF Enterprises	123456797C	Income tax	To SBIR(where resident) on his share income from DEF Enterprises

S.No.	Type of Taxpayer	UTIN	Type of Tax	Paid to & collected by
4	Mr M, an Individual, is employed, has rental , interest income and also runs business(M Enterprises) as proprietor with no branches.			
4a	Mr M	123456798C	Income t Tax	Pays Income Tax on his salary income , rental income, interest income and the income from his business ( M Enterprises) .
			VAT	Collected by FIRS but transferred to concerned SBIR where business is situated
			PAYE	SBIR where Enterprise is situated
			WHT	WHT from others to SBIR where Enterprise is situated

S.No.	Type of Taxpayer	UTIN	Type of Tax	Paid to & collected by
5	Mr N, an Individual, runs business (N Enterprises) as a proprietor with more than one Branch (1 to n)			
5a	Mr N Proprietor of N Enterprises	123456799C	Income Tax	Pays Income Tax on his salary income , rental income, interest income and the income from his business ( N Enterprises) .
5b	N Enterprises Branch 1	123456799C0001	VAT	Collected by FIRS but transferred to concerned SBIR where branch is situated
			PAYE	SBIR where situated
			WHT	WHT from companies to FIRS
				WHT from others to SBIR where situated
5c	N Enterprises Branch n	123456799C000n	VAT	Collected by FIRS but transferred to concerned SBIR where branch is situated
			PAYE	SBIR where situated
			WHT	WHT from companies to FIRS
				WHT from others to

				concerned SBIR where Branch is situated
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- The PIT Act, 1993 defines following types of taxpayers:
  - Individual,
  - Partnership Firms
  - Trust
  - Family
  - Community
- The UTIN to be assigned and the various taxes payable in case of Trusts, Families and Community will be on similar lines as in case of Individual person at S. Nos 4 and 5.
- Since there is different treatment for each type of taxpayer and each type of tax, the information on the type of taxpayer and the details of type of tax must be captured in the UTIN Registration Input Form and the UTIN database.
- Since the name of an Enterprise run by Individual or Partnership Firm or Family and Community as well could be same it will be better if the type of taxpayer could be indicated as part of UTIN as is being done by Lagos BIR in case of PayerID being issued by them.
- Similarly there is every possibility of an Individual and his Family though liable for tax separately may have identical name. For this reason also it will be better if type of taxpayer is indicated as part of UTIN