

WITHHOLDING TAX RATE TABLE - NIGERIA

	Companies	Individuals
Divident, Interest, Rent	10%	10%
Royalties	15%	15%
Commissions, Consultancy, Professional, Technical & Management Fees	10%	5%
Building, Construction & related activities	5%	5%
Contract of Supplies & Agency arrangements	5%	5%
Director Fees	10%	5%