



FEDERAL MINISTRY OF FINANCE

TREASURY HOUSE

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OAGF/CAD/ 026/V.11/390

29th December, 2015

Federal Treasury Circular

To:

The Chief of Staff to the President,
The Deputy Chief of Staff, Office of the Vice President,
All Honourable Ministers,
The Secretary to the Government of the Federation,
The Head of the Civil Service of the Federation,
All Special Advisers/Senior Special Assistants,
The National Security Adviser,
All Service Chiefs/Inspector-General of Police,
The Governor, Central Bank of Nigeria,
The Chairman, Federal Civil Service Commission,
The Chairman, Police Service Commission,
The Chairman, Revenue Mobilization, Allocation and Fiscal
Commission,
The Chairman, Federal Inland Revenue Services,
The Chairman, Code of Conduct Bureau,
The Chairman, Code of Conduct Tribunal,
The Chairman, Independent National Electoral Commission,
The Chairman, National Population Commission,
The Chairman, Federal Character Commission,
The Chairman, Independent, Corrupt Practices and Other Related
Offences Commission,
The Chairman, Public Complaint Commission,
The Chairman, Economic and Financial Crimes Commission,
The Chairman, National Drug Law Enforcement Agency,
The Chairman, National Salaries, Incomes and Wages Commission,

AGF

All Federal Permanent Secretaries,
The Clerk of the National Assembly,
The Executive Secretary, National Judicial Council,
The Chief Registrar, Supreme Court,
The Auditor-General for the Federation,
The Surveyor-General of the Federation,
All Directors-General/Chief Executives of Extra-Ministerial Offices and
Agencies,
The Director of Treasury, Federal Capital Territory Administration,
All Directors of Finance and Accounts,
All Heads of Accounts Divisions,
All Heads of Internal Audit Units,
All Zonal Coordinators,
All Federal Pay Officers,
All Heads of Diplomatic Missions

RE: IMPLEMENTATION OF STAMP DUTIES ACT SECTION 89
CHAPTER S.8 LAWS OF THE FEDERATION, 2014

It has been observed that Treasury Circular Ref. No. OAGF/TS/026/1V/350 of 20th July, 2006 and FR 620 on the implementation of Stamp Duty Act are not being complied with by many Ministries, Departments and Agencies (MDAs).

2. For the avoidance of doubt, the understated as stipulated in FR 620 (a) are liable to Stamp Duty if the transaction is not below ₦1,000.00:
- i. Receipts given on acknowledgement of payment for goods supplied or services rendered;
 - ii. Payment vouchers for advances to purchase bicycles and motor vehicles;
 - iii. Refund of amounts deposited in the Treasury, unless the receipts for such payments are exempted under FR 620 (b); viii, ix, xv;
 - iv. Fees drawn by normal salaries e.g. language examiners, etc;
 - v. Gratuities for passing language examinations; and



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