

Withholding Tax is applicable on specified transactions as indicated below:

S/N	Transactions	Corporate Suppliers (resident)	Corporate Suppliers (non-resident)	Non-corporate Suppliers (resident)	Non-corporate Suppliers (non-resident)
1	Dividend, Interest	10%	10%	10%	10%
2	Royalty	10%	10%	5%	5%
3	Rent, hire, or lease	10%	10%	10%	10%
4	Commission, consultancy, technical, management, and professional fees	5%	10%	5%	10%
5	Supply of goods or materials other than by the manufacturer or producer	2%	N/A	2%	N/A
6	Co-location and telecommunication tower services	2%	5%	2%	5%
7	Supplying or rendering of services other than those specifically listed in this schedule	2%	5%	2%	5%
8	Construction of roads, bridges, building, and power plants	2%	5%	2%	5%

S/N	Transactions	Corporate Suppliers (resident)	Corporate Suppliers (non-resident)	Non-corporate Suppliers (resident)	Non-corporate Suppliers (non-resident)
9	Any other form of construction and related activities	5%	10%	5%	10%
10	Brokerage fee	5%	10%	5%	10%
11	Directors' fees	N/A	N/A	15%	20%
12	Compensation for loss of employment	N/A	N/A	10%	10%
13	Entertainers and sport persons	N/A	15%	N/A	15%
14	Winnings from lottery, gaming, reality shows, etc.	N/A	N/A	5%	15%