


Detail

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# Legal Tax Advisory Profile 2021



DETAIL is distinct as Nigeria's first commercial solicitor firm to specialize exclusively in non-court room practice.

DETAIL's Tax Advisory practice group develops innovative structures and seeks to solve complex tax issues arising from transactions, controversies, and general business operations. DETAIL advises clients on the tax implication of different commercial structures as they affect their transactions; as well as the tax implication of providing cross border services.



1

**Advisory on Customs/Import Duty and Value Added Tax on Importation of Solar Panels:** DETAIL advised Renewvia Energy Corporation on the applicability of Customs/Import duty and Value Added Tax on Solar Panels/Modules imported into Nigeria following a dispute with the Nigeria Customs Service on the basis of assessment.

2

**Advising on the fiscal incentives in Off-Grid Clean Energy Sector:** DETAIL advised GIZ under the NESP Phase II on fiscal incentives including custom duties regimes that are available to developers of projects in the clean energy sector. DETAIL proposed additional incentives and amendments to the current available incentives in Nigeria to make the power sector more attractive for investment; and proffered recommendations on the viability of the proposed incentives.

3

**Development of Solar Mini-Grid Taxation tool:** DETAIL is advising Deutsche Gesellschaft für Internationale Zusammenarbeit (“GIZ”) under the Nigerian Energy Support Programme (NESP) Phase II, on the development of a Microsoft Excel-based tax computing/compliance tool to be integrated into a financial model to guide Solar Mini-Grid (“SMG”) developers while developing their projects. DETAIL advised on tax laws and regulations, tax incentives, and tax standards applicable to an SMG developer’s business in Nigeria.



# Select Experience

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**Advising on a tax efficient structure for mini-grid projects in Nigeria:** DETAIL is providing legal advice to GIZ under the NESP Phase II, regarding tax efficient structures that can be applied in relation to mini-grid projects with a view to making the projects profitable for the mini grid developers with or without grant funding.

5

**Tax implications of the transfer of the grant assets to beneficiaries:** DETAIL advised GIZ under the NESP Phase II on the tax implication of the transfer of the grant assets from GIZ and REA to the Grant Beneficiaries under the Mini-grid Acceleration and Interconnected Mini-grid Acceleration Schemes.

6

**Tax Advisory on development of an independent electricity distribution network:** DETAIL is providing legal support to a confidential client in relation to the development of an Independent Electricity Distribution Network (“IEDN”) which will be used to supplement Eko Electricity Distribution Company’s power supply in the Oniru area of Lagos State. DETAIL also advised on the tax implications of the different project structures to be adopted.

# Select Experience

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**Engaging with FIRS on Tax Exemptions for Free Trade Zone Companies:** DETAIL engaged with FIRS on behalf of China-Africa Investment FTZ with respect to applicable tax exemptions for entities operating within the free trade zone following an audit requested by the FIRS.

10

**Advisory on Efficient Tax Structure for investment in Free Trade Zone:** DETAIL advised LADOL on an efficient tax structure for its investment in the development of an LNG 24-48MW Off Grid Gas to Power Plant in the Free Trade Zone (FTZ). DETAIL's advised particularly relates to importation of capital into and exportation of capital and profits out of the FTZ.

8

**Advising on and Liaising with the FIRS on the Stamp Duties Applicable to a Power Purchase Agreement (PPA):** DETAIL advised CrossBoundary Energy on its project to install and operate a 650kW roof-top solar power plant for Nigerian Breweries Plc (NB). On completion, the project will represent the first solar-powered brewery operated by Nigeria Breweries in Nigeria – the first step in the company's commitments under its 'Brewing a Better World' initiatives and supporting Heineken's global 'Drop the C' programme for renewable energy. DETAIL drafted and negotiated the PPA. DETAIL advised on and liaised with the FIRS on the stamp duty applicable to the PPA.

9

**Development of Four Mini-Grid Sites under a Lease Structure –** DETAIL is advising Renewvia Energy Corporation on the proposed investment for the development of four mini-grid sites in Nigeria, under a lease structure. DETAIL specifically advised on the tax efficient structure for investment in the mini-grid project.

11

**Advising on the Stamp Duties Implication of a Bond and Guarantee Transaction:** DETAIL advised Infrastructure Credit Guarantee Company Ltd on the stamp duties implication of a bond and guarantee transaction to be issued by a Logistics company. DETAIL is also engaging the FIRS on the appropriate rates to be applied in assessing the stamp duty due on the transaction which will significantly reduce the cost of the transaction.

# Select Experience

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**Advising on the tax implications of a logistics Free Zone Enterprise:** DETAIL advised Multipro Consumer Products Limited, a subsidiary of Kellogs Tolaram on the establishment of a logistics entity within a Free Trade Zone which will transport, to and fro, goods produced within the Free Trade Zone to the customs territory and vice versa.

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**Advising on the tax implications of the Secondment Arrangement:** DETAIL advised ILF Engineers Nigeria Limited (“ILF Nigeria”) in connection with a proposed secondment arrangement to be entered into with ILF Beratende Ingenieure GmbH (“ILF Germany”) where ILF Germany will second five (5) of its employees, under a secondment arrangement, to ILF Nigeria for the purpose of providing Project Management Consultancy Services in connection with the Engineering, Procurement and Construction Contract for a project in Nigeria (the “Secondment Plan”). DETAIL advised on: the tax implications of the proposed Secondment Plan and the contractual arrangements flowing from the Secondment Plan from a Nigerian law perspective; recommendations to be considered by the parties in reducing their tax exposure; and the entry requirements, visa categories applicable and the tax implications on coming to Nigeria on different types of visas and entry permits.

14

**Advising on the implications of the Finance Act 2019 on Manufacturing Activities:** DETAIL advised Multipro Consumer Products Limited, a subsidiary of Kellogs Tolaram on the provisions of the Finance Act 2019 as it affects business entities in Nigeria, with specific focus on the manufacturing activities of Multipro in Nigeria.

A black and white photograph of a modern office lobby. In the center, a staircase with a metal railing leads to an upper level. Below the stairs is a reception desk with a dark countertop. In the foreground, two leather armchairs are arranged around a small round table with a vase of flowers. The space is characterized by large glass windows and a clean, minimalist design.

# Detail

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