

Income/Service Type	WHT Rate for Residents	WHT Rate for Non-Residents
Contract Payments	5%	10%
Commission	5%	10%
Consultancy Fees	5%	10%
Technical Service Fees	5%	10%
Dividends	10%	10%
Interest	10%	10%
Rent	10%	10%

For a more comprehensive view, you can check out the Federal Inland Revenue Service (FIRS) [website](#)

# Non Resident Withholding Tax Guide

**TD Snyder**



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