

Detail

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# Firm Profile (Legal Tax Advisory)



# About DETAIL

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

Because our clients value risk mitigation and dispute avoidance, DETAIL deploys its entire resources towards providing proactive legal and commercial advice. With over 20 lawyers devoted to this cause, we strive to provide efficient and responsive service that addresses the specific business needs of each client.

## Key Practice Areas

- Corporate & Commercial
- Energy, Power & Infrastructure
- Finance & Capital Markets
- Legal Tax Advisory
- Private Equity
- Real Estate & Construction
- Technology and Digital Economy



# Awards & Rankings

The image displays a collection of legal awards and rankings. The top row features logos from WWL (Who's Who Legal), IFLR 1000 (Recommended Firm), IFLR 1000 (Highly Regarded Leading Lawyers), IFLR 1000 (Recommended Firm), The Law Reviews (Expert Panel 2021), WWL (Fintech & Blockchain 2021), IFLR 1000 (Recommended Firm), IFLR 1000 (Recommended Firm), and IFLR 1000 (Recommended Firm). The bottom row includes Chambers Global (Ranked in 2021), Chambers Global (Ranked in 2020), Chambers Global (Ranked in 2019), Chambers Global (Ranked in 2018), Chambers Global (Ranked in 2017), Century International Quality Era Award, and World Finance (Best Corporate and Commercial Firm, Nigeria 2015).

Year	Award / Ranking
2023	WWL Recommended Lawyers
2023	IFLR 1000 RECOMMENDED FIRM
2022	IFLR 1000 HIGHLY REGARDED Leading Lawyers
2021-22	IFLR 1000 RECOMMENDED FIRM
2021	THE LAWREVIEWS Expert Panel 2021
2021	WWL Fintech & Blockchain 2021
2020	IFLR 1000 RECOMMENDED FIRM
2019	IFLR 1000 RECOMMENDED FIRM
2018	IFLR 1000 RECOMMENDED FIRM
2021	Chambers GLOBAL RANKED IN 2021
2020	Chambers GLOBAL RANKED IN 2020
2019	Chambers GLOBAL RANKED IN 2019
2018	Chambers GLOBAL RANKED IN 2018
2017	Chambers GLOBAL RANKED IN 2017
2015	WORLD FINANCE BEST CORPORATE AND COMMERCIAL FIRM, NIGERIA 2015
	CENTURY INTERNATIONAL QUALITY ERA AWARD

# Market Validation

***"The lawyers' hands-on approach to any assignment combines a high-level commercial awareness with regulatory understanding. The response time is good and the quality of work is remarkable."*** - Chambers & Partners Global 2024

***"The lawyers have proven ability to comprehend complex structures and in representing multiple interests in transactions."*** - Chambers & Partners Global 2024

***"Detail Commercial Solicitors do thoughtful and careful work, with great attention to transaction details. They were supportive, flexible and innovative in dealing with tricky negotiation terms, and prompt in revising documents and turning things around"*** - International Financial Law Review 2023

***"They carry out a lot of in-depth research. They are able to leverage, they give timely feedback, they are responsive."*** - Chambers & Partners Global 2022

***"Overall, we are happy with the firm's work. The attorneys at Detail are diligent, pay attention to the little things, negotiate well, solve problems well, and are thoroughly experienced with Nigerian law"*** - International Financial Law Review 2021

***"My assessment is simply very detailed, outstanding and excellent."*** - International Financial Law Review 2018

***"The Firm provides a first-rate service. They are knowledgeable, intellectual and very quickly becoming subject matter experts in business concepts and areas"*** - International Financial Law Review 2017

***"Efficient, diligent, top work. I find that they go above and beyond their scope and are proactive in highlighting issues and proffering solutions."*** - International Financial Law Review 2016

***"Detail Commercial Solicitors continues to consolidate its position in the market as a regular for the markets sophisticated corporate finance deals"*** - International Financial Law Review 2015

***"Supportive and highly responsive; they are good at making sure the transaction comes together"*** - Chambers Global 2015

# Legal Tax Advisory Experience



# Legal Tax Advisory Experience

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.

4

**Tax Advisory on Mini-Grid Projects.** With respect to the investment of up to \$5.5million for the financing, construction and commercial operation of a portfolio of renewable energy projects of varying sizes for off-grid and interconnected customers with Nayo Tropical Technology, DETAIL is providing legal advisory as it relates to (i) Foreign Exchange Control and Repatriation of Capital; and (ii) Legal Tax Structuring and Advisory.

2

**Tax Advisory to Umwelt Integration.** Umwelt Integration, a project consultancy firm based in Germany, was engaged by the Rural Electrification Agency (“REA”) to provide consultancy services pursuant to a Consultancy Services Contract. Upon completion of the contract, the Federal Inland Revenue Service (“FIRS”) via a letter to the REA requested that REA provides evidence of the Client’s registration as a Non-Resident Company (“NRC”) with the FIRS in line with the Value Added Tax (“VAT”) Act, as well as details of the Tax Identification Number (“TIN”) issued to all NRCs engaged by the REA (including the Umwelt)) for the purpose of withholding tax deductions. DETAIL is providing legal advice to Umwelt Integration with respect to its tax obligations in relation to the contract viz-a-viz the FIRS Letter.

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.

5

**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.

6

**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.

7

**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.

8

**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.

## Legal Tax Advisory Experience

9

**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.

12

**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.

10

**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.

11

**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.

13

**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.

14

**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.

15

**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.

16

**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.

# Select Clients



Lagos State Government



Central Bank of Nigeria



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## Contact Us

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 Detail Commercial Solicitors

 Detail Solicitors  Detail Nigeria

A black and white photograph of a modern, minimalist interior space. The room features a central staircase with a metal railing leading to an upper level. In the foreground, there are two dark leather armchairs and a small table with a vase of flowers. The floor is highly reflective, showing the surrounding furniture and architecture. A large, bright blue rectangular box is overlaid in the center of the image, containing the word "Detail" in white, sans-serif font. The background includes a reception desk, a potted plant, and large windows or glass walls. The overall aesthetic is clean and contemporary.

Detail