



PUBLIC NOTICE

UPDATE ON THE PALLIATIVE MEASURES TO CUSHION THE EFFECTS OF COVID – 19 ON TAXPAYERS NO 3

Following series of enquiries that my team and I have received on the implications of the palliative measures on tax arrears which arise as a result of desk review, tax audit and investigation, the Service wishes to reassure all taxpayers with outstanding tax debt that interests and penalties will be waived, should they pay their debt in full on or before 31st May 2020. The concerned taxpayers are to note that this concession is only valid if full payments are received on or before 31st May 2020.

Again, the public is assured that we will continue to provide support to all Taxpayers as directed by President Muhammadu Buhari in his lockdown speech.

As earlier promised, we will continue to keep you updated with information specific to Taxpayers as it becomes expedient. For further advice, please contact the Tax Controller where your file is domiciled.

Muhammadu Nami
Executive Chairman
Dated 30th April 2020

PRESS RELEASE

UPDATE ON PALLIATIVE MEASURES TO CUSHION EFFECT OF COVID – 19 ON TAXPAYERS - 22nd April 2020

Further to my statement on Monday 6th April 2020, on the palliative measures put in place to cushion the effects of COVID – 19 on Taxpayers and my assurance to keep you updated with information specific to Taxpayers as it becomes expedient, I wish to appeal to a section of taxpayers, whose sectors are experiencing a boom and significant increase of income at this point in time, for a high level of cooperation in payment of their taxes.

As I have done in many public fora in recent times, I wish to acknowledge and reiterate my concern on the difficulty businesses are going through at this time of COVID – 19 pandemic. You will note that early in the lockdown we put out palliative measures to cushion the effects of the economic shocks occasioned by the pandemic on taxpayers. Nonetheless, we wish to acknowledge that some sectors such as Telcos, Financial Institutions, e-Commerce, Supermarkets, manufacturers/ processors of certain products, etc are experiencing boom due to increased transactions as a result of the lockdown or even despite the pandemic.

As is currently obvious, the economic downturn that resulted from the global shutdown occasioned largely by the COVID - 19 pandemic has continued to put pressure on revenue generating agencies including the FIRS, thereby straining Governments to bridge budget funding gaps.

In view of the above, I wish to specially make an appeal to corporate bodies in the sectors mentioned above to go the extra mile at this time to cooperate with us in making special arrangements to pay their taxes. They may consider, for instance, a situation where they can commence payment of their annual returns earlier than the due date apart from their normal monthly obligations. This has become necessary in order to ease some of the cash flow gaps being experienced by the government at this critical time.

I look forward to positive responses from the aforementioned sectors. Let me assure you once again that we will continue to provide support to all Taxpayers as directed by President Muhammadu Buhari in his lockdown speech of Sunday 29th March 2020 and will keep you updated with information specific to Taxpayers as we deem fit.

Muhammad Nami
Executive Chairman



OFFICE OF THE EXECUTIVE CHAIRMAN
15 SOKODE CRESCENT, ZONE 5, WUSE, P.M.B 33, GARKI, ABUJA, NIGERIA
www.firs.gov.ng

PRESS RELEASE

COVID – 19: STATEMENT ON PALLIATIVE MEASURES TO CUSHION EFFECTS ON TAXPAYERS

On 31 March 2020, the Management of FIRS had a virtual meeting, following the Federal Government's lockdown of FCT, Lagos, and Ogun States on 29th March 2020 as one of the measures to contain the spread of Corona Virus, COVID – 19. We discussed specifically the necessity of FIRS to remain committed to supporting the Taxpayers to continue to thrive even when faced with the pressure of generating increased tax revenue for the Government.

Throughout the days and months ahead, we want to reassure you that supporting Nigeria's diverse and dynamic businesses through this uncertain time is our topmost priority. The response to the current situation is evolving rapidly, with advice and guidance changing daily. In the meantime, FIRS has setup a number of measures to provide support to TaxPayers in managing their tax obligations as they are impacted by the coronavirus outbreak. These are:

- i. Taxpayers can now take advantage of our simple, user friendly and robust e-Filing process to submit their documents online instead of visiting the tax offices. Our dedicated email addresses for each of the offices are available on our website: <https://www.firs.gov.ng/HelpSupport/OfficeLocator>
- ii. Late Returns Penalty (LRP) has been waived for taxpayers who pay early and file later. Supporting documents can also be emailed to the dedicated email addresses or submitted later to the tax offices by those who are not able to use the email facility.
- iii. Remittance of VAT on or before 21st of every month has been extended to the last day of the month.
- iv. Taxpayers facing challenges in sourcing for FOREX to offset their liabilities are hereby given the option of paying in Naira at the prevailing Investors & Exporters (I & E) FOREX window rate on the day of payment.
- v. The period to file PIT returns for Foreign Affairs, Non Residents, Military and Police has been extended to the 30th June, 2020.
- vi. Field Audit, Investigations and Monitoring visits have been suspended till further notice.

I commend the businesses that have made commitments, some of which have been followed through with payments. I thank you for your demonstration of uncommon patriotism.

My team and I are committed to, as a priority, providing support to all Taxpayers as directed by President Muhammadu Buhari in his lockdown speech of Sunday 29th March 2020. We will keep you updated with information specific to Taxpayers as it becomes expedient and on how the Service can continue to support you while we maintain essential services in these trying times.

For further advice please contact asheikh.maidugu@firs.gov.ng

Muhammadu Nami
Executive Chairman
Federal Inland Revenue Service



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Muhammadu Nami
Executive Chairman
Federal Inland Revenue Service

COVID-19: Message from the Executive Chairman of the Federal Inland Revenue Service, Muhammad Nami to Taxpayers

Dear Taxpayers

As you are all aware, Nigeria has so far recorded more than thirty cases of the COVID-19 (Coronavirus). This global pandemic is already impacting social, economic and other activities across the world. In Nigeria, the Federal Government through its relevant agencies such as the Federal Ministry of Health and the National Centre for Disease Control (NCDC) is doing all it can to contain and minimize the spread of the virus in Nigeria and we are confident their efforts would be successful.

On our part at FIRS, we have launched our business continuity plan (BCP), and we are taking measures to ensure the safety and well-being of our staff, taxpayers, stakeholders and visitors.

As our key stakeholder, please note that while our offices remain open, we have taken concrete steps to support you during these challenging times, whilst minimizing any disruption to tax administration and taxpayer services. To this end, we wish to inform you that:

- (a) The FIRS has various e-platforms for filing of tax returns, payment of taxes and application for Tax Clearance Certificates and we urge taxpayers to, as much as possible, utilise such e-platforms. This will not only relieve taxpayers of the need to physically visit tax offices for this purpose but also more efficient and timely delivery.

(b) Taxpayers are at liberty to engage with the FIRS, via electronic mail (e-mail), in line with the Finance Act, 2020. Taxpayers can also contact us on the FIRS Contact Centre on 0909 74444444 or 0909 71111111. If you still require visiting any of our offices, we ask that you adhere strictly to globally recommended social distancing rules and be aware that the following general hygiene practices will be applied:

i. All meetings with taxpayers are limited to no more than ten (10) people at a time.

ii. All FIRS offices are being equipped with infrared temperature measuring devices. Staff, taxpayers and all visitors entering our premises will be screened with a temperature scanner at all entry points. Persons with temperatures higher than 37.5°C may be denied access to the facility. Please note that the screening will be conducted by trained personnel and without physical contact.

iii. All FIRS offices have been equipped with hand sanitizers, and we expect taxpayers to make use of these ahead of engaging with our staff. We also have hand washing liquids and soaps in our restrooms.

iv. Additional procedures have been put in place and will be utilized to ensure that all our offices and work surfaces are regularly cleaned and sanitized, using appropriate disinfectants recommended by the NCDC and the World Health Organization.

v. Our staff have also been provided with additional protective gear such as gloves and face masks where required.

The Federal Government and the Central Bank of Nigeria have also issued various palliatives to cushion the effect of COVID-19 on the economy. The FIRS will require full cooperation and support from all our taxpayers in order to collect revenue that Government will utilise to continue to provide infrastructure, health services and other palliatives to all Nigerians.

On our part, we will continue to work with relevant agencies of Government to provide necessary reliefs to taxpayers to lessen the impact of this pandemic on businesses and other economic activities by taxpayers. To this end, we are offering the following palliatives to our taxpayers:

- 1 The FIRS is extending the timeline for filing of value added tax and withholding tax to the last working day of the month, following the month of deduction.
- 2 The due date for filing Companies Income Tax returns is hereby extended by one month.
- 3 Tax payers already registered on e-filing platform are at liberty to submit all returns via efiling.firs.gov.ng, alternatively please submit your returns to:

For: a) Large taxpayers – oil & gas (Upstream) = ltoupstream@firs.gov.ng

b) Large taxpayers – oil & gas (Downstream) =
ltodownstream@firs.gov.ng

c) Large taxpayers – oil & gas (Servicing) = ltoservicing@firs.gov.ng

d) Large taxpayers – non oil (financial) =
ltononoilfinancial@firs.gov.ng

e) Large taxpayers – non oil (Manufacturing) =
ltononoilmanufacturing@firs.gov.ng

- f) Large taxpayers – Abuja= ltoabuja@firs.gov.ng
- g) Large taxpayers – Kano= ltoabuja@firs.gov.ng
- h) large taxpayers – Ibadan= ltoibadan@firs.gov.ng
- i) Large taxpayers – Port Harcourt= ltoportharcourt@firs.gov.ng
- j) All Medium taxpayers = mto@firs.gov.ng
- k) All Small and Micro taxpayers = msto@firs.gov.ng
- l) All Government Business taxpayers = mto@firs.gov.ng
- j) All Stamp Duty taxpayers = stampduty@firs.gov.ng

4 Taxpayers who wish to file their returns with the FIRS without an audited account can file same, provided that the relevant audited accounts are submitted unflinching within **two** months after the revised due date of filing.

5 The FIRS also intend to publish on its website, information requests for desk reviews and tax audits, and create a portal where such information can be uploaded to our database for online access review.

The Management and Board of the FIRS will continue to monitor the situation and abide by the federal, state and local authorities' instructions on COVID-19. Be rest assured that we will constantly update you on developments, that may affect your businesses, well-being and the Service. In addition, where the need arises, appropriate action would be taken by Management if the situation portends immediate threat to you, our staff and visitors to our offices.

The humankind has surmounted various challenges throughout history, and we believe that COVID-19 is not an exception. As we draw strength and hope from each other, let us continue to pray for the safety of all Health Workers, Doctors and Scientists, trying to develop a vaccine for this virus. The Management and Board of the FIRS is confident that we will emerge stronger as a Race from this experience.

I pray for your safety and that of your loved ones, and trust that you will be vigilant and keep yourself, family members and friends safe.

Thank you all