



## FEDERAL INLAND REVENUE SERVICE

15 SOKODE CRESCENT, WUSE ZONE 5, ABUJA, NIGERIA

[www.firs.gov.ng](http://www.firs.gov.ng)

# PUBLIC NOTICE

## WAIVER OF PENALTIES AND INTERESTS ON OUTSTANDING TAX LIABILITIES

1. In recognition of the challenges that many taxpayers have faced in settling their outstanding tax liabilities and in line with the commitment of the current government to support businesses, the Federal Inland Revenue Service (FIRS) has approved the following concessions for taxpayers with outstanding tax liabilities, in accordance with Section 32 of the Federal Inland Revenue Service (Establishment) Act, LFN 2004 as amended:

- i. Full waiver of penalties on all outstanding tax liabilities
- ii. Full waiver of interest on outstanding tax liabilities

2. Taxpayers are advised that the waiver of interest is subject to the full settlement of outstanding principal on or before 31 December 2023. Please note that the full penalty and interest shall be reinstated after the expiration of this one-off concession window where the outstanding undisputed liability remains fully or partially unpaid.

3. The FIRS appreciates all taxpayers who have been diligent in complying with their tax obligations as and when due while seeking their continued support and cooperation for a more responsive and robust tax system.

4. All enquiries on the above subject should be addressed to the Executive Chairman, Federal Inland Revenue Service, Revenue House, No 15 Sokode Crescent, Wuse Zone 5, Abuja or contact +234 09 460 2700, [helpdesk@firs.gov.ng](mailto:helpdesk@firs.gov.ng).

Signed:

**Zacch Adedeji**  
Executive Chairman  
Federal Inland Revenue Service