



## PUBLIC NOTICE

### FURTHER UPDATE ON COVID 19 PALLIATIVES NO 5: EXTENSION OF DEADLINE ON PENALTY AND INTEREST WAIVER

Sequel to series of palliative measures issued to our esteemed taxpayers to cushion the effects of the dreaded COVID-19 on businesses and the economy, the Service wishes to extend further support to taxpayers as promised in the previous publications.

Consequently, taxpayers having outstanding tax liabilities arising from:

- Self-Assessment filing;
- Tax Audit , Tax Investigation and Desk review assessments;
- Approved instalmental payment plans under VAIDS that have not been complied with or are partially complied with,

are advised to take advantage of this window to defray all their outstanding tax liabilities.

The VAID debtors are also advised to take advantage of this window to avoid a situation whereby the following incentives earlier approved for them would be withdrawn:

- waiver of penalty and interest,
- exemption from tax audit and
- exemption from tax investigation

Without prejudice to the previous publications on palliative measures, particularly the Public Notice No-3, dated 30<sup>th</sup> April, 2020 wherein tax debtors were given waiver of Penalty and Interest provided they pay in full by 31<sup>st</sup> May, 2020, the Service hereby grants further extension to tax defaulters to liquidate their outstanding tax liabilities on or before 30<sup>th</sup> June, 2020 in order to enjoy waiver of accumulated **Penalties and Interests**.

As promised, we will continue to keep our taxpayers updated with information as it becomes expedient.

For enquiries, kindly contact the Tax Controller where your tax file is domiciled or the nearest Regional Debt Management Office of FIRS.

STAY SAFE!

**Muhammad Nami**  
Executive Chairman



REVENUE HOUSE: 15, SOKODE CRESCENT, WUSE ZONE 5, P.M.B 33, GARKI ABUJA.

## PUBLIC NOTICE

**SUBJECT: PUBLIC NOTICE ON LANGUAGE OF RECORD KEEPING BY TAXPAYERS**

The general public and, in particular, all residents and non-resident taxpayers, taxpayers' representatives or advisers and the staff of the Federal Inland Revenue Service ("the Service") are hereby notified that:

In exercising its powers, the Service will henceforth give effect to the provision of Section 63 of the Companies Income Tax Act which provides that:

**"If a company chargeable with tax fails or refuses to keep books or accounts which in the opinion of the Board, are adequate for the purposes of income tax, the Board may by notice in writing require it to keep such records, books and accounts as the Board considers to be adequate in such form and in such language as may be specified in the said notice and, subject to the provisions of the next succeeding subsection, the company shall keep records, books and accounts as directed".**

Pursuant to the above provision, every company doing business in Nigeria is hereby directed to keep records and to report all its transactions for tax purposes in **English language**.

Compliance with this directive will enable the Service to perform its statutory functions effectively without any impediment resulting from language barrier. It is also an opportunity for the affected taxpayers to be transparent in their record keeping and reporting.

Note that this directive takes effect immediately. Therefore, failure to comply shall attract sanctions in line with the extant laws.

Any requests for further information or clarifications should be directed to:

**Executive Chairman,**  
Federal Inland Revenue Service,  
Revenue House,  
15, Sokode Crescent, Wuse Zone 5, Abuja.  
Or visit our website: [www.firs.gov.ng](http://www.firs.gov.ng)

**Muhammad Nami**  
Executive Chairman



## PUBLIC NOTICE

REVENUE HOUSE: 15, SOKODE CRESCENT, WUSE ZONE 5 PMB 33, GARKI ABUJA.

### FEDERAL INLAND REVENUE SERVICE RESUMES FIELD AUDIT, INVESTIGATION AND MONITORING EXERCISES

Management of the Federal Inland Revenue Service (FIRS) wishes to notify esteemed taxpayers that it will resume Audit, Investigations and Monitoring Exercises earlier suspended via a press release dated 6th April, 2020 as part of measures to cushion the effects of COVID-19 pandemic.

The resumption of these exercises is necessitated by current economic realities which require concerted efforts towards assisting the Federal Government to mobilize the revenue needed for national development. In line with this, the Management has resolved that the activities listed below will resume in phases as follows:

#### a) Phase I

**Immediate** continuation of reconciliation of findings/liabilities arising as a result of

- Desk Reviews
- Monitoring Visits
- Tax Audit and
- Tax investigation

#### b) Phase II

**Field visits** in respect of Monitoring, Tax audit and Tax Investigation will resume effective from **30th June, 2020**.

Finally, the Management wishes to commend taxpayers who have filed returns and paid their taxes either physically or electronically despite the COVID-19 scourge.

As always, we will continue to keep you updated with information as it becomes expedient.

#### For enquiries:

The Ag. Coordinating Director,  
Executive Chairman's Group,  
[asheikh.maidugu@firs.gov.ng](mailto:asheikh.maidugu@firs.gov.ng)

Muhammad Nami  
Executive Chairman

STAY SAFE!