



# FEDERAL INLAND REVENUE SERVICE

20 SOKODE CRESCENT, WUSE ZONE 5, PMB 33, GARKI, ABUJA, NIGERIA  
[www.firs.gov.ng](http://www.firs.gov.ng)

## PUBLIC NOTICE

### **MIGRATION FROM E-TPPLAT TO TAXPRO-MAX PLATFORM FOR THE FILING OF TRANSFER PRICING RETURNS AND COUNTRY-BY-COUNTRY REPORTING NOTIFICATIONS**

In line with our commitment to continuously improve the efficiency of our processes to alleviate compliance burden on taxpayers, the Federal Inland Revenue Service (the Service) takes this opportunity to inform taxpayers and the general public about the following updates:

1. The annual filing of Transfer Pricing Returns, and Country-by-Country Reporting (CbCR) notifications have been migrated from e-TP Plat to the TaxPro-Max Platform. Taxpayers are now required to file their Transfer Pricing Returns and CbCR Notifications on TaxPro-Max using their regular login credentials.
2. The Service, by this notice, grants both existing and prospective taxpayers up to 30th June 2024 to fulfil all pending filing obligations of their Transfer Pricing Returns, and submission of CbCR Notifications on TaxPro-Max.
3. The administrative penalties previously imposed or to be imposed by the Service or in accordance with the Income Tax (Transfer Pricing) Regulations 2018 and the Income Tax (Country-by-Country) Regulations 2018 shall be waived by virtue of compliance with paragraph (2) above. However, penalties shall be imposed on any taxpayer who fails to comply accordingly.
4. Taxpayers may choose to re-file returns previously filed in the old platform (e-TP Plat).
5. In this regard, the Service hereby invites all principal officers, owners, and representatives of companies, other stakeholders and the general public to be guided by this notice.

#### **Enquiries**

**Further enquiries on any aspect of this notice should be directed to the office of:**

Executive Chairman,  
Federal Inland Revenue Service,  
20 Sokode Crescent,  
Wuse Zone 5. Abuja

or

The Director,  
International Tax Dept.,  
FIRS Building, 17B Awolowo,  
Road Ikoyi, Lagos.

Signed:

**Zacch Adedeji, PhD**

Executive Chairman,  
Federal Inland Revenue Service