



FEDERAL INLAND REVENUE SERVICE
20 SOKODE CRESCENT, WUSE ZONE 5, P.M.B 33, GARKI, ABUJA, NIGERIA

PUBLIC NOTICE

The Federal Inland Revenue Service (“the Service”) hereby notifies taxpayers, tax practitioners and the general public as follows:

1. The Deduction of Tax at Source Withholding (WHT) Regulations, 2024 published in the Federal Government Gazette takes effect from **1st January 2025**.
2. The current WHT regime as enshrined in the Companies Income Tax (Rates, ETC, of Taxes Deducted at Source (Withholding Tax) Regulations (S.1.10 of 1997) and relevant WHT provisions remains in force up to and until **31st December 2024**.
3. Taxpayers are encouraged to continue to comply with their tax obligations in line with the extant laws.

Further enquiries on the above subject should be addressed to the:

Director,
Tax Policy & Advisory Department,
Federal Inland Revenue Service,
26 Sokode Crescent, Wuse Zone 5,
Abuja

Signed
Zacch Adedeji
Executive Chairman
Federal Inland Revenue Service