



FEDERAL INLAND REVENUE SERVICE

15, SOKODE CRESCENT, ZONE 5, WUSE, P.M.B 33, GARKI, ABUJA, NIGERIA

www.firs.gov.ng

PUBLIC NOTICE

PAYMENT OF OUTSTANDING TAXES BY DEFAULTING COMPANIES, CORPORATIONS AND OTHERS

Notice is hereby given to all persons (including a company, corporation and any other relevant person) that:

1. Sections 78, 79, 80, 81 and 82 of the Companies Income Tax Act (CITA) Cap. C21, Laws of the Federation of Nigeria (LFN), 2004 (as amended) and Sections 14, 15 and 16 of the Value Added Tax (VAT) Act Cap. V1, LFN, 2004 (as amended) impose obligations on companies, corporations and other relevant persons, as agents of collection, to collect, deduct or withhold taxes (as the case may be) on supply of goods and services or payments and to remit same to the Federal Inland Revenue Service (the Service).
2. Accordingly, all persons who have collected, deducted or withheld taxes are, by this notice, required to remit all unremitted taxes to the Service not later than thirty (30) days from the date of publication of this Notice.
3. The Service shall, without further notice, apply the provisions of Section 31 of the Federal Inland Revenue Service (Establishment) Act, 2007 (as amended) to recover taxes due from the defaulters' asset in the custody of any person (including but not limited to sums standing to its credit with a financial institution in Nigeria).
4. In addition, the Service shall take all necessary steps to prosecute defaulters for wilful negligent, tax evasion, unlawful conversion of government property, etc. as the case may be.
5. Note that penalty and interest on all outstanding taxes shall be recovered along with the principal tax liabilities.
6. All further enquiries on the above subject should be addressed to the Executive Chairman, Federal Inland Revenue Service, Revenue House, 15 Sokode Crescent, Wuse Zone 5, Abuja.

Signed:
Muhammed Nami
Executive Chairman



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PROSECUTION OF TAX OFFENCES

The Federal Inland Revenue Service ("the Service") wishes to notify the general public that:

1. Pursuant to the provisions of Section 47 of the Federal Inland Revenue Service (Establishment) Act, No.13, 2007 (as amended) ("the FIRSEA"), the Service shall henceforth prosecute all tax offences listed in the Part VI of the FIRSEA and other relevant tax laws; particularly offences of tax evasion, tax fraud, failure to deduct or remit tax, obstruction, false declaration, counterfeiting of documents, failure to file tax returns etc.
2. The attention of the general public is equally drawn to the provisions of S.49(2) of the the FIRSEA which provide for the prosecution of Directors, Managers, Secretaries, Partners and every person involved in the management of the affairs of a company, firm or association where a tax offence is committed by that company, firm or association.
3. The public, and particularly taxpayers, tax practitioners, managements of companies, agents, etc. are hereby enjoined to comply with the provisions of Section 24(f) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) by registering for tax, declaring all income honestly, correctly and accurately, and paying appropriate taxes in compliance with relevant tax laws in order to avoid prosecution.

Further enquiries on this notice should be directed to the:

Executive Chairman,
Federal Inland Revenue Service,
Revenue House,
No 15, Sokode Crescent, Wuse, Zone 5, Abuja.

Or

Director, Legal and Prosecution Department,
Federal Inland Revenue Service,
Revenue House (Annex 1),
No 20 Sokode Crescent, Wuse Zone 5, Abuja

Signed:
Muhammad Nami
Executive Chairman
Federal Inland Revenue Service