

FIRS Grants Tax Concessions in Response to COVID-19

March 2020

Background

In response to the Covid-19, the FIRS has launched a business continuity plan and measures to ensure the safety and well-being of taxpayers and other stakeholders. Currently, the FIRS offices are still open to the public. However, the Service has put some steps in place to reduce physical visits to the various tax offices. In addition, the FIRS has extended the filing deadline of some taxes.



Filing of returns, correspondences and communications

The FIRS is encouraging taxpayers to use available electronic platforms for filing tax returns, paying taxes and applying for Tax Clearance Certificates (TCCs). Taxpayers are to file all returns, including withholding tax, Transfer Pricing, Company Income Tax returns, etc. electronically.

Electronic mail (e-mail) may be used for correspondences with the FIRS. For other issues, taxpayers may contact the FIRS Contact Centre on 0909 7444444 or 0909 7111111.

Taxpayers who are registered on FIRS e-filing platform are at liberty to submit all returns via efiling.firs.gov.ng. Alternatively, based on taxpayers' industry and tax offices, returns can be submitted to the following email addresses:

Taxpayer industry/ FIRS office	Email address
Large taxpayers – Oil & gas (Upstream)	ltoupstream@firs.gov.ng
Large taxpayers – Oil & gas (Downstream)	ltodownstream@firs.gov.ng
Large taxpayers – Oil & gas (Servicing)	ltoservicing@firs.gov.ng
Large taxpayers – Non-oil (financial)	ltonoноfinancial@firs.gov.ng
Large taxpayers – Non-oil (Manufacturing)	ltonoноmanufacturing@firs.gov.ng
Large taxpayers – Abuja	ltobuja@firs.gov.ng
Large taxpayers – Kano	ltokano@firs.gov.ng
large taxpayers – Ibadan	ltobadan@firs.gov.ng
Large taxpayers – Port Harcourt	ltoportharcourt@firs.gov.ng
All Medium taxpayers	mto@firs.gov.ng
All Small and Micro taxpayers	msto@firs.gov.ng
All Government Business taxpayers	mto@firs.gov.ng
All Stamp Duty taxpayers	stampduty@firs.gov.ng

Visits and physical meetings

Those who wish to visit FIRS offices are to adhere strictly to globally recommended social distancing rules. The following hygiene practices will be applied:

- All meetings with taxpayers are limited to a maximum of ten (10) people at a time
- All FIRS offices are being equipped with infrared temperature measuring devices, hand washing soaps and sanitizers. Floors, work surfaces and

- shared facilities will be regularly cleaned and sanitized
- FIRS officers, taxpayers and all visitors entering FIRS premises will be screened with a temperature scanner at all entry points. Persons with temperatures higher than 37.5°C may be denied access
- FIRS staff will be provided with protective gear such as gloves and face masks where required

Tax audits

The Service plans to publish information requests for desk reviews and tax audits on its website and create a portal where such information can be uploaded by taxpayers for online review by the FIRS.

Concessions

To limit the impact of Covid-19 pandemic on taxpayers, FIRS is offering the following palliatives:

1. Extension of time for filing VAT and withholding tax from 21st to the last working day of the month, following the month of deduction.
2. The due date for filing Companies Income Tax returns has been extended by one month.
3. Taxpayers may file returns using unaudited accounts but must subsequently submit audited accounts within two months after the revised due date of filing.

Takeaway

Nigeria has a low tax base and is likely to face an unprecedented revenue challenge due to Covid-19. Like responses in other climes, the measures introduced by the FIRS are designed to relieve taxpayers of tax compliance burden at this time while ensuring the safety of FIRS staff, taxpayers and the general public. These measures compliment the stimulus package of the government as recently announced by the CBN in addition to the downward modulation of petrol pump price.

We expect further updates to the various measures by government as the Covid-19 situation develops.

For a deeper discussion, please contact any member of our team below or your usual contact with PwC Nigeria:

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