



FEDERAL INLAND REVENUE SERVICE

15, SOKODE CRESCENT, ZONE 5, WUSE, P.M.B 33, GARKI, ABUJA, NIGERIA
www.firs.gov.ng

PUBLIC NOTICE

PUBLIC NOTICE ON THE WITHDRAWAL OF SUSPENSION OF LOCAL FILING UNDER REGULATION 4 OF THE INCOME TAX (COUNTRY BY COUNTRY REPORTING) REGULATIONS 2018

The Federal Inland Revenue Service (FIRS) on May 6, 2021 published a notice suspending local filing of Country-by-Country (CbC) Reports, pursuant to Regulation 4 of the Income Tax (Country-by-Country) Reporting Regulations S.I. No.6 of 2018 ("CbC Regulations"), by branches and subsidiaries of Multinational Enterprises (MNE) Groups whose headquarters are not in Nigeria.

Consequent upon the review of Nigeria under the confidentiality and data safeguard, and the subsequent submission of Nigeria's notification for reciprocal exchange of the CbC Reports, the public notice of May 6, 2021 on the suspension of local filing requirements of CbC Reports is hereby withdrawn.

Therefore, with effect from 1st January 2022, all Nigerian Constituent Entities of MNE Groups, not being an Ultimate Parent Entity, shall comply with the local filing obligations under Regulation 4 of the CbC Regulations, by filing CbC Reports to FIRS under the circumstances stipulated in the Regulations.

Furthermore, all relevant entities are required to continue to comply with all other obligations under the CbC Regulations.

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

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

or **Director,**
Federal Inland Revenue Service,
Tax Policy & Advisory Department,
Revenue House Annex 4,
No. 12 Sokode Crescent,
Wuse Zone 5, Abuja.

or

The Director,
International Tax Department
3rd Floor, FIRS Building,
17B, Awolowo Road,
Ikoyi – Lagos.

Email: enquiries@firs.gov.ng

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Muhammad Nami
Executive Chairman,
Federal Inland Revenue Service