



FEDERAL INLAND REVENUE SERVICE  
20 SOKODE CRESCENT, WUSE ZONE 5, P.M.B 33, GARKI, ABUJA, NIGERIA  
[www.firs.gov.ng](http://www.firs.gov.ng)

## PUBLIC NOTICE

### ESTABLISHMENT OF NON-RESIDENT PERSONS' TAX OFFICE

The Federal Inland Revenue Service ("the Service"), have identified non-resident taxpayers as very important segment of the tax-paying public for the purposes of devoting to them specialised attention.

The devotion of attention to this segment of taxpayers is to enhance tax certainty, promote voluntary compliance, reduce tax disputes and avoid incidence of double taxation.

In view of the foregoing, the FIRS hereby notify all non-resident persons operating in Nigeria and the general public that:

1. Non-Resident Persons' Tax Office (NRPTO) which will handle all tax affairs of non-resident persons (individuals or corporate) has been established;
2. The NRPTO is located within the International Tax Department at 3rd Floor, FIRS Building, 17B Awolowo Road, Ikoyi – Lagos.
3. As from 1st January 2020, all non-resident persons liable to tax in Nigeria shall submit every return, correspondence or enquiry relating to all the taxes administered by the Service to the Non-Resident Persons' Tax Office; and
4. Tax files of non-resident persons shall thenceforth be domiciled at the NRPTO.

In this notice, a non-resident person refers to a foreign company as defined in the Companies Income Tax Act (Cap C2, LFN 2004 as amended) or an individual (who is resident outside Nigeria and derives income or profit from Nigeria) as defined in the Personal Income Tax Act (Cap P8, LFN 2004 as amended).

*Further enquiries should be directed to:*

The Executive Chairman,  
Federal Inland Revenue Service,  
Revenue House,  
20 Sokode Crescent,  
Wuse Zone 5, Abuja.  
Email: [enquiries@firs.gov.ng](mailto:enquiries@firs.gov.ng)

or

The Director,  
International Tax Department,  
3rd Floor, FIRS Building,  
17B, Awolowo Road,  
Ikoyi – Lagos.  
Email: [nrptax.itd@firs.gov.ng](mailto:nrptax.itd@firs.gov.ng)

Signed:  
Tunde Fowler  
Executive Chairman  
Federal Inland Revenue Service