



Tax Alert

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FIRS designates tax offices for tax filing by Approved Enterprises in Free Trade Zones, etc.

The Federal Inland Revenue Service (FIRS) on Tuesday, 30 March 2020 published the list of its tax offices designated for filing of income tax returns by Approved Enterprises (AEs) operating in Nigeria Export Processing Zones and Oil & Gas Free Zones (collectively called "the Zones") further to the amendment of Section 18(1) of the Nigeria Export Processing Zones Authority Act and Oil and Gas Free Zone Authority Act ("the Acts") by Finance Act, 2020.

Based on the amendment, AEs are now required to submit their income tax returns with the FIRS in accordance with the provisions of Section 55 of the Companies Income Tax (CIT) Act. The following tax offices have been assigned to AEs based on the geo-political locations of the Zones for ease of compliance:

S/No.	Geo-political location of the Zone	Designated FIRS Tax Office
1	South-South	MTO Port Harcourt
2	South-East	MTO Enugu
3	South-West	MTO Ibadan
4	North-East	MTO Kano
5	North-Central	MTO Abuja
6	Lagos State	MTO Lagos Island

Comments

The requirement for AEs to file CIT returns with the FIRS aligns with the general thrust of the amended Section 55 of the CIT Act to enhance the FIRS' information database on all companies carrying on business activities in Nigeria, including non-resident companies and companies exempted from taxation in Nigeria. It is hoped that a complete and accurate database of all businesses in Nigeria will enable the FIRS to improve tax administration and service delivery, in line with the Federal Government's policy of improving ease of doing business in Nigeria.

As responsible corporate citizens, AEs are expected to comply with the new filing requirements and file their CIT returns at the designated tax offices to avoid penalty for default.

Please click [here](#) to read the FIRS' Public Notice.

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