

FIRS Issues Public Notice on Tax Offices Segmentation

The Federal Inland Revenue Service (FIRS) has issued a Public Notice informing the general public on the appropriate FIRS office to file their tax returns. This Public Notice reviews the previous position of the FIRS directing taxpayers to file their tax returns at any FIRS Tax office of their choice and now directs taxpayers to file tax returns as follows:

S/N	Taxpayers	Tax Office to File
A. Companies Operating in the Oil and Gas Sector		
i.	Upstream Sector	LTO (Upstream) Lagos
ii.	Downstream Sector	LTO (Downstream) Lagos
iii.	Services	LTO (Services) Lagos
B. By Size (For those not in Category A)		
i.	Below ₦200 Million Turnover	Nearest MSTO to the taxpayer
ii.	₦200 Million and below ₦1 Billion Turnover	Nearest MSTO to the taxpayer
iii.	₦1 Billion and above Turnover	Nearest Large Tax Offices (LTO)
C. By Industry (Irrespective of size)		
i.	Pioneer Cases	MTO Abuja
ii.	Banks, Insurance and other Financial Institutions in Lagos	LTO Non-Oil Financial Services
iii.	Banks, Insurance and other Financial Institutions in locations other than Lagos	Nearest LTO/MTO to the taxpayers
iv.	NGOs	Tax offices nearest to the NGOs
v.	Telecoms, Aviation and Construction Companies in Lagos	LTO Financial Services Lagos Island
vi.	Telecoms, Aviation and Construction Companies in locations other than Lagos	Nearest LTO to the taxpayers
vii.	Manufacturing and Conglomerates in Lagos	LTO Non-Oil Mainland Ikeja, Lagos
viii.	Manufacturing and Conglomerates in locations other than Lagos	Nearest LTO to the taxpayers
D. Non – Residents		
i.	All non-resident companies and individuals	Non-Resident Persons Tax Office, Lagos

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This Public Notice essentially reverts to the previous 2015/2016 arrangement, where tax offices were organized according to revenue threshold, industry and locations. As stated by the Public Notice, this aligns with global best practice in respect of taxpayer segmentation and will enable the FIRS to deliver better and more focused taxpayer services

Implication

The return to segmentation of taxpayer offices will enable taxpayers are domiciled in the tax office best suited to their needs as is done in other countries. This will also create uniformity and clarity for tax administration. However, this may require significant administrative efforts on the part of the FIRS in ensuring that files are properly moved to the appropriate tax offices.