



REVENUE HOUSE: 15, SOKODE CRESCENT, WUSE ZONE 5, P.M.B 33, GARKI ABUJA.

PUBLIC NOTICE

SUBJECT: PUBLIC NOTICE ON LANGUAGE OF RECORD KEEPING BY TAXPAYERS

The general public and, in particular, all residents and non-resident taxpayers, taxpayers' representatives or advisers and the staff of the Federal Inland Revenue Service ("the Service") are hereby notified that:

In exercising its powers, the Service will henceforth give effect to the provision of Section 63 of the Companies Income Tax Act which provides that:

"If a company chargeable with tax fails or refuses to keep books or accounts which in the opinion of the Board, are adequate for the purposes of income tax, the Board may by notice in writing require it to keep such records, books and accounts as the Board considers to be adequate in such form and in such language as may be specified in the said notice and, subject to the provisions of the next succeeding subsection, the company shall keep records, books and accounts as directed".

Pursuant to the above provision, every company doing business in Nigeria is hereby directed to keep records and to report all its transactions for tax purposes in **English language**.

Compliance with this directive will enable the Service to perform its statutory functions effectively without any impediment resulting from language barrier. It is also an opportunity for the affected taxpayers to be transparent in their record keeping and reporting.

Note that this directive takes effect immediately. Therefore, failure to comply shall attract sanctions in line with the extant laws.

Any requests for further information or clarifications should be directed to:

Executive Chairman,
Federal Inland Revenue Service,
Revenue House,
15, Sokode Crescent, Wuse Zone 5, Abuja.
Or visit our website: www.firs.gov.ng

Muhammad Nami
Executive Chairman