



**FEDERAL INLAND REVENUE SERVICE**  
**20 SOKODE CRESCENT, WUSE ZONE 5, P.M.B 33, GARKI, ABUJA, NIGERIA**

**PUBLIC NOTICE ON THE SUBMISSION OF NOTIFICATION TO THE FEDERAL INLAND REVENUE SERVICE PURSUANT TO REGULATION 6 OF THE INCOME TAX (COUNTRY BY COUNTRY REPORTING) REGULATIONS 2018**

The Federal Inland Revenue Service (“the Service”) hereby notify the general public and, in particular, Multinational Enterprises (MNEs) operating in Nigeria, other taxpayers, taxpayers’ representatives or advisers, tax officers and all relevant stakeholders, that the Income Tax (Country by Country Reporting) Regulations S.I. No.6, 2018 (“CbC Regulations”) entered into force with effect from the accounting year commencing on or after 1<sup>st</sup> January 2018.

Regulation 6 of the CbC Regulations provides that:

- (1) Any Constituent Entity of an MNE Group that is resident for tax purposes in Nigeria shall notify the Service whether it is the Ultimate Parent Entity or the Surrogate Parent Entity, no later than the last day of the Reporting Accounting Year of such MNE Group.*
- (2) Where a Constituent Entity of an MNE Group that is resident for tax purposes in Nigeria is neither the Ultimate Parent Entity nor the Surrogate Parent Entity, it shall notify the Service of the identity and tax residence of the Reporting Entity, no later than the last day of the Reporting Accounting Year of such MNE Group.*

Consequently, the Service hereby direct that the required notification should be submitted to:

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

In order to ease compliance with the provisions of the Regulation, the Service has published a Notification Form to be completed by taxpayers for providing the required notification to the Service. The Form may be downloaded from FIRS’ website on: <http://www.firs.gov.ng/Tax-Management/Pages/Country-by-Country-Reporting.aspx>.

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## **Enquiries**

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

Executive Chairman,  
Federal Inland Revenue Service,  
Revenue House,  
No 20 Sokode Crescent,  
Wuse Zone 5, Abuja.

Or

Director, Tax Policy and Advisory Department  
Federal Inland Revenue Service  
Revenue House (Annex 1),  
No 15 Sokode Crescent,  
Wuse Zone 5, Abuja.

Or

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

Or

Visit our website: [www.firs.gov.ng](http://www.firs.gov.ng)

Email: [enquiries@firs.gov.ng](mailto:enquiries@firs.gov.ng)

Telephones: 09074444441, 09074444442, 09072111111,  
09073777777

Signed  
Tunde Fowler  
Executive Chairman  
Federal Inland Revenue Service

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