ENTRENCHING THE CULTURE OF TAXATION IN NIGERIA: THE ROLE OF FIRS

TAX YEAR PLANNER

THEME
ENTRENCHING THE CULTURE OF TAXATION IN NIGERIA: THE ROLE OF FIRS

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ENTRENCHING THE CULTURE OF TAXATION IN NIGERIA: THE ROLE OF FIRS

OUR VISION
To deliver quality service to Taxpayers in partnership with other stakeholders and make taxation the pivot of national development.

OUR MISSION
To operate a transparent and efficient tax system that optimizes tax revenue collection and voluntary compliance.

CORE VALUES
- Professionalism
- Integrity
- Efficiency
- Ownership and Collective Responsibility

REBUILDING FIRS INSTITUTIONAL FRAMEWORKS
Build and strengthen the capacity of the Departments and Units of FIRS to deliver their mandates on a long term and sustainable basis.

COLLABORATION WITH STAKEHOLDERS
Foster cooperation between FIRS and key stakeholders in the Nigerian Tax System in order to provide a unified view of our services through proper planning so as to eliminate critical bottlenecks.

CUSTOMER-CENTRIC
Make FIRS an institution that is viable for ease of doing business by focusing on efficient service delivery to taxpayers and providing a positive customer experience on all tax compliant processes.

DATA-CENTRIC
Make FIRS an institution in which its people, processes, and technologies are all geared towards a clear goal of generating and utilizing relevant information for efficient revenue generation.

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SOME KEY POINTS FROM THE COMMUNIQUE ISSUED AT THE NATIONAL TAX DIALOGUE

The 2nd Annual National Tax Dialogue themed “Tax Harmonization for Enhanced Revenue Generation” took place at the Banquet Hall of the State House, Abuja on Tuesday 29th March, 2022. Some key points from the National Tax Dialogue Includes;

1. Taxation is a sovereign tool for perpetuating organized society, peace, development and growth, must not be politicized. Tax authorities should not be distracted by politically motivated actions; instead, they should be supported by everyone to enable them to function efficiently and maximize the revenue potentials of the tax system.

2. Modern and efficient tax administration needs data – particularly, big data. Nigerian tax authorities must use data to track all economic activities and identify all taxable persons. Government should create relevant policy and statutory framework for a centralized data sourcing, warehousing, analysis and retrieval system that every tax authority can plug into.

3. The multiplicity of tax administration is as undesirable as the multiplicity of taxes; either case creates uncertainty and instability in the economy. Therefore, governments at all levels should harmonize all revenue-generating functions into a single platform under the administration of only one revenue authority of each government.
ROLE OF FIRS IN TAX ADMINISTRATION

The Federal Inland Revenue Service (FIRS) is responsible for the administration, assessment, collection, accounting and enforcement of taxes and levies due to the Government or any of its agencies.

Taxes collected by FIRS are:
- Petroleum Profits Tax (PPT)
- Companies Income Tax (CIT)
- Value Added Tax (VAT)
- Personal Income Tax (PIT) for non-residents, members of Armed Forces, Police and Officers of Nigerian Foreign Service.
- Tertiary Education Tax
- Capital Gains Tax
- Hydrocarbon Tax
- National Information Technology Development Levy (NITDL)
- Stamp Duties (SD)
- Nigerian Police Trust Fund levy
- Electronic Money Transfer Levy (EMTL)
- National Agency for Science and Engineering Infrastructure (NASENI) levy

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UNDERSTANDING TAXPAYER OBLIGATIONS

Some of the obligations of the taxpayer include the following:

- Register and obtain Taxpayer Identification Number (TIN) as an Individual or a Tax Agent.
- File Tax Returns on or before due date (Section 55 of CITA).
- Charge, deduct, collect and remit VAT, WHT and PAYE in fulfilment of agency role under the tax law on or before the due dates.
- Keep proper books and records of business transactions.
- Cooperate with authorized officers of FIRS while on official duties / assignments.
- Comply with relevant tax laws and regulations always.
- Notify the relevant tax authority of changes in business circumstances or activities.

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The Technical Conference was held from 28th November - 1st December in FCT, Abuja and was attended by well over 300 delegates from the Commonwealth countries, with over 17 countries attending physically while others attended virtually.

FIRS hosted the 42nd Technical Conference of Commonwealth Association of Tax Administrators (CATA), with the theme “Tax Administration in the Digital Era”. The theme enabled tax administrators to interact on how to adapt to the technological revolution of the time through the development of innovative solutions and processes that meet the demands of taxation in the digital era.

Due date for
Companies Income Tax (CIT) for October 2022 accounting year end, Tertiary Education Tax (TET) & National Information Technology Development Levy (NITDL) returns
Some of the rights of the Taxpayer include the following:

- To be informed, assisted and heard.
- To be given a Taxpayer Identification Number (TIN) free of charge.
- Free to object to a tax assessment that is not in agreement with business activities as provided by tax laws.
- Appeal against a notice of refusal to amend an assessment as specified by relevant tax laws.
- Be issued a Tax Clearance Certificate (TCC) upon settlement of tax liabilities or be given a notice of denial within two (2) weeks of the application.
- Demand for proper identification from any person claiming to be an official of FIRS.
- Be granted refund on excess tax paid after proper auditing, within 90 days of the decision of the service.
FIRS CORPORATE SOCIAL RESPONSIBILITY PROJECTS

The Federal Inland Revenue Service's Corporate Social Responsibility (CSR) initiatives are geared towards contribution to sustainable development and provide positive social values for all stakeholders.

These initiatives aim to promote and inculcate the culture of taxation among the young and future taxpayers as well as encourage other citizens to embrace a healthy tax culture and voluntary compliance.
ATAF GENERAL ASSEMBLY, 2022

The 7th edition of the General Assembly of the African Tax Administration Forum (ATAF) was hosted by the Federal Inland Revenue Service (FIRS) at The Marriot Hotel, Lagos, Nigeria from 31st October - 4th November 2022. The theme of the General Assembly was “Rethinking Revenue Strategies: The Human Face of Taxation”.

The sub-themes also include revenue strategies, domestic resource mobilization for sustainable development, revenue mobilization streams to facilitate national growth and improve economic activities. About 38 African member Countries attended the ATAF General Assembly meeting.
The effectiveness of any tax administration in any given tax environment is measured by the level of compliance by its taxpayers. Tax culture refers to the prevailing tax behaviour and tax norms in a particular country. The attitude and behaviour of both taxpayers and tax administrators form the underlying basis for a tax culture.

While much remains to be achieved in building a sustainable taxpaying culture, the FIRS is focused on improving the tax morale of Nigerians towards increasing voluntary compliance through the adoption of initiatives that will promote a healthy tax culture in the country.

Some of the initiatives include:

- National Tax Dialogue
- National Taxpayers Appreciation Day
- Tax Club initiative in Nigerian Federal Universities
- Tax Education (webinars, seminars, conferences)
- Tax Thursdays
- Trade Fairs
- Catch Them Young Initiative
- Self-Service Stations
- FIRS Contact Centre.

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- Due date for remitting Pay As You Earn (PAYE)
- Due date for Value Added Tax (VAT) & Withholding Tax (WHT) returns
- Due date for Companies Income Tax (CIT) for February 2023 accounting year end, Tertiary Education Tax (TET) & National Information Technology Development Levy (NITDL) returns
ENTRENCHING THE CULTURE OF TAXATION IN NIGERIA: THE ROLE OF FIRS

Tax Clubs (mostly at Tertiary Institution level) are established to create tax awareness and promote tax education. They are considered part of the engine for establishing effective and vibrant culture of taxation. The members of these clubs are prospective Tax Practitioners, Tax Administrators and Taxpayers, hence they are expected to play a significant role in entrenching the culture of taxation in Nigeria.

As part of the Service's cardinal goal of entrenching the culture of Taxation in Nigeria, the Service collaborated with stakeholders in Nigerian Universities to establish Tax Clubs where there were none, strengthen and provide support to the existing ones.

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The roles Tax Clubs are expected to play in entrenching culture of taxation is adequately captured in the expression known as “NAMI”. This represents:
- Networking,
- Advocacy,
- Mobilization
- Incubation

The Service is committed to supporting the Tax Clubs both financially and technically to enable them succeed in the advocacy for a strong tax culture amongst students and later as taxpayers for the benefit of the nation.

TAX CLUB INITIATIVES IN NIGERIAN FEDERAL UNIVERSITIES

September 2023

15, Sokode Crescent, Zone 5, Wuse, Abuja www.firs.gov.ng helpdesk@firs.gov.ng, taxpayer.service@firs.gov.ng 094602700

Due date for remitting Pay As You Earn (PAYE)
Due date for Value Added Tax (VAT) & Withholding Tax (WHT) returns
Due date for Companies Income Tax (CIT) for March 2023 accounting year end, Tertiary Education Tax (TET) & National Information Technology Development Levy (NITDL) returns

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The Service carries out robust taxpayer education, engagement and sensitization activities geared towards empowering the tax-paying public with the requisite education and knowledge to enable them fulfil their tax obligations.

FIRS Taxpayer Engagement Webinar Series is one of the activities used regularly to educate and inform taxpayers of the need to embrace voluntary compliance by filing and paying their taxes promptly and keeping them informed of the various changes in the Tax Laws regularly. FIRS also organizes seminars and conferences regularly in partnership with relevant key stakeholders to sensitize and deepen the culture of taxation amongst the taxpayers and the general public.
The Federal Inland Revenue Service (FIRS) introduced Self-Service Stations (SSS) in all its offices nationwide.

The Self Service Stations will enable taxpayers to file returns, pay taxes, apply for and validate Tax Clearance Certificates (TCC), among other services by themselves. The initiative is aimed at supporting Taxpayers in the use of the TaxPro Max solution.

The Self-Service Stations have designated officers readily available to assist taxpayers with any technical difficulty or concerns that may arise.

FIRS enjoins Taxpayers to take advantage of the Self Service Stations in fulfilling their tax obligations.
The FIRS has established and launched state-of-the-art Contact Centre on 6th December, 2021 under the leadership of the Executive Chairman, Muhammad Nami. The Contact Centre provides exceptional services to all taxpayers and the general public seeking assistance (Enquiries, Complaints, and Challenges). The Contact Centre provides optional multilingual services in the following languages:
- English
- Igbo
- French
- Pidgin
- Hausa
- Yoruba
- Arabic

You may wish to reach the Contact Center via the telephone number: 094602700 or through our email address: helpdesk@firs.gov.ng

Our social media handles:
- @firs_nigeria
- Firs Nigeria
- @firsNigeria
- CHATI

Due date for remitting Pay As You Earn (PAYE)

Due date for Value Added Tax (VAT) & Withholding Tax (WHT) returns

Due date for Companies Income Tax (CIT) for June 2023 accounting year end, Tertiary Education Tax (TET), Capital Gains Tax & National Information Technology Development Levy (NITDL) returns

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