



# 2023

## TAX YEAR PLANNER

THEME

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

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# 2023

**FIRS**  
FEDERAL INLAND REVENUE SERVICE

## TAX YEAR PLANNER

### THEME

## 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



### CARDINAL GOALS

#### 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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2<sup>nd</sup>

## NATIONAL TAX DIALOGUE

### TAX HARMONIZATION FOR ENHANCED REVENUE GENERATION



Special Guest of Honour

**Muhammadu Buhari, GCFR**

President and Commander-in-Chief of the Armed Forces  
Federal Republic of Nigeria

### 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.

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January 2023

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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 July 2022 accounting year end, Tertiary Education Tax (TET) & National Information Technology Development Levy (NITDL) returns

■ Due date for Employer's Annual Return (PAYE)

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### 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

### 2 February 2023

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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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March 2023

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Due date for remitting Pay As You Earn (PAYE)



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### CATA TECHNICAL CONFERENCE, 2022

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.

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.

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April 2023

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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 October 2022 accounting year end, Tertiary Education Tax (TET) & National Information Technology Development Levy (NITDL) returns

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# Know Your RIGHTS AS A TAXPAYER

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### UNDERSTANDING TAXPAYER RIGHTS

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.

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May 2023

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Due date for remitting Pay As You Earn (PAYE)



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### 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.

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June 2023

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- Due date for remitting Pay As You Earn (PAYE)
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### 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.

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July 2023

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### TAX CULTURE

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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August 2023

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### TAX CLUB INITIATIVES IN NIGERIAN FEDERAL UNIVERSITIES

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.

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.

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.

9 September 2023

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### TAX EDUCATION

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.

**10** October 2023

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**E-FILING**

# 2023

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### SELF - SERVICE STATIONS

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.

**11** November 2023

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**you can call the FIRS  
contact centre on**

 **094602700**



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## FIRS CONTACT CENTRE

The FIRS has established and launched state-of-the-art Contact Centre on 6<sup>th</sup> 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 and
- Arabic

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

Or

Our social media handles:

 [firs\\_nigeria](#)  [Firs Nigeria](#)  [@firsNigeria](#)  CHATI

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**12** December 2023

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<b>31</b>						






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