

Nigerian MAP Competent Authority Details

General Information

- Nigerian tax treaties and MAP Guidelines are available at:

<https://www.firs.gov.ng/tax-treaties-related-matters/>

- MAP request should be made to:

Director, Tax Policy and Advisory Department & Authorized Competent Authority for MAP matters.

Email Address: acatreatiesandmap@firs.gov.ng

Physical Office Address:

Federal Inland Revenue Service
3rd Floor, Revenue House, Annex
26 Sokode Crescent
Wuse Zone 5
Abuja, FCT.
Nigeria.

For all MAP cases, please copy requests to:

Head, Tax Treaty & International Tax Policy Division, FIRS,
2nd Floor, Revenue House, Annex
26 Sokode Crescent
Wuse Zone 5

Abuja, FCT.

Nigeria.

Phone No: +2349070320115; +2348035512420

Email Address: kajesomo.kehinde@firs.gov.ng

For specific MAP cases involving transfer pricing, the request should also be copied to:

Head, International Tax Department

3rd Floor, FIRS Building,

17B, Awolowo Road,

Ikoyi, Lagos.

Phone Nos: +2349070319922; +2348033093287

Email Address: abdullahi.aliyu@firs.gov.ng

- **MAP APA request should be made to:**

Director, Tax Policy and Advisory Department & Authorized Competent Authority for MAP matters.

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Physical Office Address:

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26 Sokode Crescent

Wuse Zone 5

Abuja, FCT.

Nigeria.

Please copy all Advance Pricing Agreement (APA) requests to:

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