



**FEDERAL INLAND REVENUE SERVICE**  
**20 SOKODE CRESCENT, WUSE ZONE 5, PMB 33, GARKI, ABUJA, NIGERIA**  
[www.firs.gov.ng](http://www.firs.gov.ng)

**PUBLIC NOTICE**  
**GUIDELINES ON MUTUAL AGREEMENT PROCEDURE (MAP)**

The Federal Inland Revenue Service ("the Service"), wishes to notify the general public that:

1. Pursuant to its powers under Section 8(1)(t) of the Federal Inland Revenue Service Establishment Act No. 13 2007, the Service has issued the Guidelines on Mutual Agreement Procedure (MAP).
2. The Guidelines was issued to implement the Article on Mutual Agreement Procedure and the provisions on corresponding adjustments in the tax treaties between Nigeria and other countries.
3. The Guidelines will provide guidance to all taxpayers, taxpayers' representatives or advisers, tax officers, all other stakeholders and the general public on the procedure for accessing Mutual Agreement Procedure (MAP) as a means of dispute resolutions under the tax treaties.
4. The Guidelines may be downloaded on FIRS website <https://www.firs.gov.ng/TaxResources/TaxTreaties>

Further enquiries on any aspect of this circular, inclusive of how to obtain any of the relevant document, 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

Email: [enquiries@firs.gov.ng](mailto:enquiries@firs.gov.ng)  
Telephones: 09074444441, 09074444442, 09072111111,  
09073777777

Signed  
Tunde Fowler  
Executive Chairman  
Federal Inland Revenue Service