



FEDERAL INLAND REVENUE SERVICE

15 SOKODE CRESCENT, WUSE ZONE 5, P.M.B 33, GARKI, ABUJA, NIGERIA

www.firs.gov.ng

PUBLIC NOTICE

PAYMENT OF OUTSTANDING TAXES BY MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) OF THE FEDERAL, STATE AND LOCAL GOVERNMENTS

Notice is hereby given to all Ministries, Departments and Agencies (MDAs) of the Federal, State and Local Governments that:

1. Sections 78, 79, 80, 81 and 82 of the Companies Income Tax Act (CITA) Cap. C21, Laws of the Federation of Nigeria (LFN), 2004 (as amended) and Section 13 of the Value Added Tax (VAT) Act Cap. V1, Laws of the Federation of Nigeria (LFN), 2004 (as amended) impose obligations on MDAs, as agents of collection, to deduct or withhold taxes on payments made and remit the taxes so deducted or withheld to the Federal Inland Revenue Service.
2. Accordingly, all MDAs of government at all levels are, by this notice, required to remit all outstanding tax liabilities to the Service not later than sixty (60) days from the date of publication of this Notice.
3. The FIRS may be compelled to invoke the provisions of Section 24 of the Federal Inland Revenue Service (Establishment) Act, 2007 (as amended) and Section 83 of the Companies Income Tax Act (CITA) Cap. C21, LFN, 2004 (as amended) to request the Accountant General of the Federation to deduct unremitted taxes from the budgetary allocation of defaulting MDAs, where the MDA fails to comply with this Notice.
4. Notwithstanding the foregoing, the Service may further resort to the provisions of Section 31 of the Federal Inland Revenue Service (Establishment) Act, 2007 (as amended) to recover taxes due from a defaulting MDA's asset in the custody of any person (including amounts standing to its credit with a financial institution in Nigeria).
5. Furthermore, penalties and interest on all outstanding taxes shall be recovered along with the principal tax liabilities.

All further enquiries on the above subject should be addressed to the Executive Chairman, Federal Inland Revenue Service, Revenue House, 15 Sokode Crescent, Wuse Zone 5, Abuja.

Signed
Muhammed Nami
Executive Chairman