



**FEDERAL INLAND REVENUE SERVICE  
15 SOKODE CRESCENT, WUSE ZONE 5, P.M.B 33, GARKI, ABUJA, NIGERIA**

**PUBLIC NOTICE ON LOCAL FILING PROVISION IN REGULATION 4 OF THE  
INCOME TAX (COUNTRY BY COUNTRY REPORTING) REGULATIONS 2018.**

The Income Tax (Country by Country Reporting) Regulations S.I. No.6 of 2018 ("CbC Regulations") was published in 2018 and has thereafter entered into force. The requirement to file CbC Reports forms part of the enhanced transfer pricing documentation set-out in BEPS Action 13 report.

Regulation 4 of the CbC Regulations provides that MNEs, not being the Ultimate Parent Entity, shall comply with local filing obligation i.e. by filing CbC reports to the Federal Inland Revenue Service ("the Service"), under the circumstances stated therein.

The Service hereby notifies branches and subsidiaries of Multinational Enterprises (MNEs) operating in Nigeria that the implementation of local filing requirements is suspended until further notice.

The Service further clarifies that nothing in this notice shall preclude the multinational enterprises whose headquarters are located in Nigeria or surrogate parent entities from filing CbC reports as provided under the CbC Regulations.

Furthermore, all relevant entities are required to continue to comply with all other obligations (e.g. filing of notification) under the CbC Regulations.

All enquiries on any aspect of this circular should be directed to the office of:

Executive Chairman,  
Federal Inland Revenue Service,  
Revenue House,  
Wuse Zone 5, Abuja.

**or** Director,  
Tax Policy & Advisory Department,  
Revenue House,  
Wuse Zone 5, Abuja.

Email: [enquiries@firs.gov.ng](mailto:enquiries@firs.gov.ng)

Telephones: 09074444441, 09074444442, 09072111111, 09073777777

Signed  
Muhammad Nami  
Executive Chairman,  
Federal Inland Revenue Service