



FEDERAL INLAND REVENUE SERVICE

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

www.firs.gov.ng

PUBLIC NOTICE

Information Circular

No:2022/17

Publication date: 27th July, 2022

SUBJECT: STANDARDISATION OF THE MODE OF FILING OF TAX RETURNS BASED ON THE MEMORANDUM OF UNDERSTANDING AMONG THE CHARTERED INSTITUTE OF TAXATION OF NIGERIA (CITN), THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA (ICAN) AND THE ASSOCIATION OF NATIONAL ACCOUNTANTS OF NIGERIA (ANAN).

This Circular is issued for the information and guidance of taxpayers, tax practitioners, and the general public.

The Circular aims to clarify the roles of licensed members of the CITN, the ICAN and the ANAN, in relation to the filing of tax returns on behalf of tax payers for a fee, in accordance with their legal frame work as set out under paragraph 2.0 of this Circular.

1.0 Introduction

The Federal Inland Revenue Service (FIRS), with a view to standardising the practice as it relates to filing of tax returns, facilitated the signing of a Memorandum of Understanding (MoU) by the Institute of Chartered Accountants of Nigeria (ICAN), the Association of National Accountants of Nigeria (ANAN) and the Chartered Institute of Taxation of Nigeria (CITN) at the FIRS Revenue House Abuja on 31st May, 2021.

This Circular is hereby issued to guide the relevant stakeholders on the terms of the MoU and to also standardise the mode of filing tax returns by taxpayers or tax practitioners on behalf of their clients.

2.0 Legal Framework

- 2.1 Section 8(1)(u)(2) of the Federal Inland Revenue Service (Establishment) Act 2007 (as amended);
- 2.2 Section 55(1 & 6) of Companies Income Tax Act, Cap.C21, LFN, 2004 (as amended);
- 2.3 Sections 1, 10, 16 and 20 of the Chartered Institute of Taxation (CITN) Act, Cap C10, LFN 2004 (as amended);
- 2.4 Sections 14 and 19 of the Institute of Chartered Accountants of Nigeria (ICAN) Act, Cap. 111, LFN 2004;
- 2.5 Sections 1, 14 and 20 of the Association of National Accountants of Nigeria (ANAN); and
- 2.6 Other relevant extant laws/regulations/judicial pronouncements.

3.0 Operation of the Memorandum of Understanding With effect from the 1st day of October, 2022:

- 3.1 all tax practitioners, working for a fee, must be licensed by CITN and shall sign and affix their customised CITN Stamp or Seal on the tax computations appended to tax returns before filing;
- 3.2 FIRS shall only accept tax computations included in tax returns submitted by a tax practitioner who had been hired for a fee, if signed and affixed with the stamp or seal issued by the Chartered Institute of Taxation of Nigeria (CITN);
- 3.3 FIRS shall only accept Audited Financial Statements signed and affixed with the customised seal or stamp issued by either the Institute of Chartered Accountants of Nigeria (ICAN) or the Association of National Accountants of Nigeria (ANAN); and
- 3.4 Where a taxpayer chooses to file its tax returns without engaging the services of tax practitioner, FIRS shall accept such tax returns as self-filing by the taxpayer.

4.0 Accreditation of Tax Practitioners and Auditors for Filing of Tax Returns

Each of the professional bodies shall submit to FIRS, a list of their accredited practicing members not later than the end of February annually. The FIRS shall publish the list of accredited Auditors and Tax Practitioners for the purpose of filing Tax Returns, not later than 31st March of every year.

5.0 Compliance with the Information Circular

All FIRS tax offices, tax practitioners and the public are to take note of the content of this Circular and ensure strict compliance.

6.0 Enquiries

Any request for further information or clarifications on this Information Circular should be directed to the:

Executive Chairman

Federal Inland Revenue Service
Revenue House
15 Sokode Crescent, Wuse, Zone 5
Abuja
Email: tp1d@firs.gov.ng

Director,

Tax Policy and Advisory Department
Federal Inland Revenue Service
No 12 Sokode Crescent, Wuse Zone 5
Abuja

Or

Email: enquiries@firs.gov.ng
Telephone: 09074444441, 09074444442, 09072111111, 09073777777,
09460 2700

Or

Visit our website: www.firs.gov.ng