



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

## PUBLIC NOTICE

### FILING OF TAX RETURNS AT THE TAX OFFICE CLOSEST TO TAXPAYERS' OPERATIONAL BASES IN LINE WITH FEDERAL INLAND REVENUE SERVICE SEGMENTATION POLICY

The Federal Inland Revenue Service (FIRS) wishes to call the attention of the general public and in particular its esteemed taxpayers to its subsisting policy on taxpayer segmentation and industry specific arrangements for carrying out taxing activities, including filing of tax returns.

The FIRS, by this notice, further reiterates and directs the taxpayers to file their tax returns at the tax office nearest to their business locations or operational bases in line with its taxpayer segmentation policy which comprises Large, Medium, Micro & Small and other specialised Tax Offices, as follows:

S/NO	Taxpayers	Tax Office to file
<b>A Companies Operating in Oil and Gas Sector</b>		
i	Upstream Sector	LTO (Upstream) Lagos
ii	Downstream Sector	LTO (Downstream) Lagos
iii	Services	LTO (Services) Lagos
iv	Midstream	LTO (Midstream) Lagos
v	Other Oil and Gas (O&G) Companies engaged in Downstream or Servicing activities and located outside Lagos	Nearest LTO (O&G) located in Abuja and Port Harcourt
<b>B By Size (for others not in category A)</b>		
i	<b>₦0 – ₦500million Turnover</b>	Nearest Micro and Small Tax Office (MSTO) /Satellite Office to the taxpayer
ii	N500million - below N2 Billion Turnover	Nearest Medium Tax Office (MTO) to the taxpayer
iii	N2 Billion and above Turnover	Nearest Large Tax Office (LTO) to the taxpayer
<b>C By Industry (Irrespective of Size)</b>		
i	Fintech Companies	LTO - Non-oil Financial, Lagos Island
ii	Telecommunications & Broadcasting (including ICT and ISP Companies)	LTO, Telecom & Broadcast, Lagos (₦2billion & above) MTO Telecom & Broadcast, Lagos (between ₦500million – below ₦2billion) Nearest MTO outside Lagos (Below ₦500million)
iii	Aviation, Shipping, Construction & Logistics Companies in Lagos	LTO Aviation, Shipping Construction, Lagos
iv	Manufacturing and Conglomerates & other Professional Services in Lagos	LTO Non-oil Mainland, Ikeja, Lagos
v	Manufacturing, Conglomerates, Banks, Insurance, Aviation, Shipping, Constructions etc in locations other than Lagos (₦2billion & above)	Nearest LTO to the taxpayer
vi	Free Trade Zone Enterprises, Solid Minerals Mining Companies, Companies granted Pioneer Incentives and Entities exempt from tax or granted tax holidays (except Oil & Gas Companies).	Nearest Tax Incentive Management Office (Abuja, Lagos and Port Harcourt)
vii	NGOs	i. Tax Incentive Management Office in Abuja, Lagos & Port Harcourt for NGOs in FCT, Lagos & Rivers States. ii. Designated MSTOs in the State Capitals for NGOs in locations outside FCT, Lagos & Rivers States.
<b>D Government Business</b>		
i	Federal, State, Ministries, Departments and Agencies as well as Local Government Councils	State Government Business Tax Offices
<b>E Non-Residents</b>		
i.	All non-resident companies and individuals	Non-Resident Persons Tax Office, Lagos Island

The objective of this Public Notice is to encourage ease of doing business in Nigeria while also delivering a customer-centric service to all our esteemed taxpayers.

Signed  
Muhammad Nami  
Executive Chairman  
Federal Inland Revenue Service  
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