

FIRS eases tax filing burden amid COVID-19 risk

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Federal Inland Revenue Service (FIRS) has introduced specific steps to lower the burden of tax filing amid COVID-19 risk. The response focuses on the extension of time to file returns, e-filing, a portal for tax audit as well as new health rules.

Extension of time to file returns

The due date for filing value added tax (VAT) and withholding tax (WHT) returns have changed from 21st to the last working day of the month, following the month of deduction. Furthermore, businesses have one extra month to file companies' income tax (CIT) returns. For instance, the CIT returns of Company SOW is due on 31 March 2020. Based on the new guidelines, the Company has been extended to 30 April 2020. Even though audited accounts are required to file CIT returns, taxpayers can submit unaudited accounts. However, companies must file the audited accounts within two months from the new deadline. For instance, Company SOW must submit the 2019 audited financial statements by 30 June 2020.

Electronic filing, tax audit and correspondences

1. Option to file returns online is available for taxpayers who have registered on the e-filing portal. The link to submit returns is efiling.firs.gov.ng. Returns can also be submitted via FIRS official e-mail addresses.
2. Different payment channels for taxes are available on www.firs.gov.ng/e-Services/e-TaxPayment.
3. As usual, taxpayers can apply for tax clearance certificates on tcc.firs.gov.ng.
4. FIRS will publish the information required for desk review and tax audits on its website. The tax authority will also create an online portal where taxpayers can upload these documents for ease of review.
5. Taxpayers may contact FIRS Contact Centre on 0909 74444444 or 0909 71111111 for other enquiries.

Taxpayer industry/ FIRS office		Email address
Large taxpayers - Oil and gas	Upstream	ltoupstream@firs.gov.ng
	Downstream	ltodownstream@firs.gov.ng
	Servicing	ltoservicing@firs.gov.ng
Large taxpayers - Non-oil	Financial	ltononoilfinancial@firs.gov.ng
	Manufacturing	ltononoilmanufacturing@firs.gov.ng
All Medium taxpayers		mtto@firs.gov.ng
All Small and Micro taxpayers		msto@firs.gov.ng
All Government Business taxpayers		mtto@firs.gov.ng
Port Harcourt		ltoportharcourt@firs.gov.ng
Ibadan		ltoibadan@firs.gov.ng
Kano		ltokano@firs.gov.ng
Abuja		ltoabuja@firs.gov.ng
All Stamp Duty taxpayers		stampduty@firs.gov.ng

Visits and physical meetings

Individuals who still intend to visit any of the FIRS offices must comply with the standard rule on social distancing. The following hygiene practices will be applied:

- Everyone entering FIRS premises will be screened with a temperature scanner at all entry points. Individuals with temperatures more than 37.5°C may be denied access.
- Every meeting with taxpayers is subject to a maximum of ten (10) people at a time.
- All FIRS offices are equipped with infrared temperature measuring devices, hand wash, and hand sanitizers. Floors, work surfaces, and shared facilities will be cleaned and sanitized regularly. Where required, FIRS staff will wear gloves and face masks.

Businesses should take note of cash flow issues associated with deferred payment. In the same vein, FIRS may need to grant taxpayers the option to pay taxes in installments after the due date. Overall, the guidelines are appropriate in line with the present state of the economy.