



**FEDERAL INLAND REVENUE SERVICE**  
15 SOKODE CRESCENT, WUSE ZONE 5, P.M.B. 33  
GAFKI, ABUJA, NIGERIA  
[www.firs.gov.ng](http://www.firs.gov.ng)

# PUBLIC NOTICE

## REAL TIME DIRECT COLLECTION OF TAXES FROM ONLINE GAMING TRANSACTIONS.

The Federal Inland Revenue Service (FIRS), in line with extant tax laws, hereby notifies the general public, particularly all companies engaged in online gaming activities that:

1. The FIRS is automating the administration of tax on online gaming using Sentinel National Payment Gateway and Electronic Solution.
2. Sentinel National Payment Gateway is a transaction processing system that enables integrated payment service providers to deduct taxes at transaction-points and remit the tax deducted directly to Government's Treasury.
3. The deployment of Sentinel National Payment Gateway will simplify tax compliance for companies engaged in online gaming activities.
4. Every operator offering online gaming services in Nigeria is required, not later than 31st December 2022, to connect to the Sentinel National Payment Gateway, where taxes will be deducted from the online gaming transactions and remitted directly to the relevant Government treasury.
5. It is not mandatory for online gaming operators offering online gaming services from outside Nigeria to be incorporated in Nigeria. However, they must connect to the Sentinel National Payment Gateway for the purposes of deducting tax from gaming transactions of players in Nigeria and remit directly to the Government.
6. All companies engaged in online gaming activities are to take note of this Notice for compliance. The FIRS expects full compliance as non-compliant operators shall be visited with sanctions in accordance with extant laws.

**For further information or clarification on this Public Notice, contact**

[TPLD@firs.gov.ng](mailto:TPLD@firs.gov.ng) | [digitalisgroup@firs.gov.ng](mailto:digitalisgroup@firs.gov.ng);

or

**Office of the Executive Chairman,**  
Federal Inland Revenue Service,  
No 15 Sokode Crescent, Wuse Zone 5, Abuja.

**Muhammad Nami**  
Executive Chairman,  
Federal Inland Revenue Service  
October 2022