



FEDERAL INLAND REVENUE SERVICE

15, SOKODE CRESCENT, ZONE 5, WUSE, P.M.B 33, GARKI, ABUJA, NIGERIA
www.firs.gov.ng

PUBLIC NOTICE

EXPIRATION OF WAIVER OF LATE RETURNS PENALTY AND INTEREST ON FILING OF COMPANIES INCOME TAX (CITA) RETURNS FOR 2021 YEAR OF ASSESSMENT (YOA)

The Federal Inland Revenue Service (FIRS) introduced the **TaxPro-Max**, a solution for the payment of taxes and filing of all Naira-denominated tax returns and made it mandatory in **June 2021** with the sole aim of reducing cost of tax compliance and enhancing ease of doing business in Nigeria.

2. In order to support seamless migration to the new platform/solution, the Service suspended the imposition of late returns penalty and interest on **Companies Income Tax (CITA) Returns for 2021 Year of Assessment (YOA)** which were due for filing on or before **30th June, 2021**. This was to give room for taxpayers to reconcile their respective tax accounts, including WHT credit notes, for effective on-boarding to TaxPro-Max.

3. Tax Payers are by this notice directed to conclude all processes of reconciliation and submission of their Naira-denominated CITA Returns for 2021 YOA on TaxPro-Max on or before **30th November, 2021**. Any CITA Returns for 2021 YOA not submitted within this grace period will be **subject to late returns penalty and interests with effect from the due date of such returns**.

4. In view of the foregoing, taxpayers that are yet to finalize filing of their CITA Returns for 2021 YOA, including outstanding back-years, on TaxPro-Max, are by this notice advised to seize this opportunity to do so immediately to avoid penalty and interests on late filing, after 30th November, 2021.

5. All enquiries on the above subject should be addressed to the **Executive Chairman, Federal Inland Revenue Service, Revenue House, 15 Sokode Crescent, Wuse Zone 5, Abuja**.

Signed
Muhammad Nami
Executive Chairman
Federal Inland Revenue Service