



Tax Alert

Issue No. 4.4 | April 2023



FIRS extends VAT filing deadline for April 2023

Following the recent updates to the features for value added tax (VAT) filing and payment module on the TaxPro-Max platform (TPM or “the Platform”), the Federal Inland Revenue Service (“FIRS” or “the Service”) has issued a Public Notice extending the VAT filing due date for March 2023 VAT returns to **Sunday, 30 April 2023**.

The FIRS noted that the extension, which is valid for only VAT returns due in April 2023, was granted in response to taxpayers’ concerns on the updates to TPM and to enable taxpayers to meet the requirements of the newly-introduced input VAT claim process.

Based on the Public Notice, the input VAT claim (on both domestic purchases and imported goods) and VAT deducted at source features on the Platform will be open until midnight of 30 April 2023 to allow taxpayers make all necessary input VAT claims for the month. Consequently, taxpayers have until 30 April 2023 to complete the filing of their March 2023 VAT returns, including making all necessary input VAT claims, and settle the resulting tax liabilities to avoid payment of late filing penalty and interest.

Commentaries

The extension of the April 2023 VAT filing deadline only offers a temporary solution, which does not address the issues created by the recent updates for taxpayers. Please refer to our [**Tax Alert Issue No. 4.2 of April 2023**](#) for details. It is important that any act by the FIRS is consistent with the extant legislation.

The main purpose of using technology for tax compliance and collection is to make the processes easier and not complicated. The objective, therefore, should be to ‘make tax less visible’ to taxpayers while improving the ease of voluntary compliance. The recent updates to the VAT filing and payment features on TPM do not consider the above principle; hence, it is unsurprising that taxpayers have experienced challenges while attempting to finalize their VAT returns on the Platform following the updates. Consequently, the FIRS should, in addition to the extension,

proactively engage with the relevant stakeholders to obtain their inputs and ensure that any modifications to the features on TPM are relevant and in alignment with the law.

In the meantime, taxpayers experiencing difficulties with the Platform should promptly contact or visit their respective local tax offices to resolve any issues or challenges faced to enable them regularise their input VAT claims and file their March 2023 VAT returns within the extended due date to avoid exposure to penalties and interest.

Please click [here](#) to read the FIRS' Public Notice.

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