



# FEDERAL INLAND REVENUE SERVICE

15 SOKODE CRESCENT, WUSE ZONE 5, P.M.B 33, GARKI, ABUJA, NIGERIA

[www.firs.gov.ng](http://www.firs.gov.ng)

## PUBLIC NOTICE

### CLARIFICATION ON PAYMENT IN INSTALMENTS BY SELF ASSESSMENT FILERS AS PROVIDED BY THE FINANCE ACT, 2019

This notice is issued to the General Public, Taxpayers and Tax Practitioners to provide clarification on instalment payments in line with the provisions of the Finance Act, 2019.

Section 77(5) of CITA cap C21 LFN 2004 as amended by Section 18 of the Finance Act, 2019 states that:

***“(5) Every Company shall make payment of tax due on or before the due date of filing, in one lump sum or in instalments: provided that, where the taxpayer pays in instalments-***

- (a) ***the taxpayer shall first write, with evidence of payment of the first instalment, and obtain the approval of the Service to pay in such number of instalments as may be approved by the Service; and***
- (b) ***the final instalment must be paid on or before the due date of filing.”***

***“(5B) Any balance of taxes unpaid as at the due date shall attract interest and penalties as provided in the Act or any other relevant law for failure to pay on the due date in accordance.”***

The implication of this is that any Company that wishes to pay by instalments must have applied in writing, before the due date of filing, attaching evidence of **full payment of Tertiary Education Tax (TEDT) and first instalment of the Companies Income Tax (CIT)** due. It is important to note that the last instalment must be paid on or before the due date for filing tax returns, otherwise penalty and interest will be charged after the due date.

Taxpayers are enjoined to ensure that they comply with the above mentioned provisions of the Act. Failure to comply will compel the Service to carry out measures for the recovery of tax as enshrined in Section 85 (1) of CITA cap C21 LFN 2004 as amended and Section 32 of FIRS Establishment Act (2007), which authorize addition for non-payment and enforcement of payment.

Tax Offices will provide adequate assistance to taxpayers to satisfy the requirements of the Finance Act, 2019 as regards payments by instalment.

Further enquiries should be directed to:

**The Coordinating Director,  
Tax Operations Group**  
Federal Inland Revenue Service,  
Revenue House Annex,  
No. 20 Sokode Crescent,

**Signed**

**Muhammad Nami**

**Executive Chairman**

Wuse Zone 5, Abuja.

Email: [Tax.OperationGroup@firs.gov.ng](mailto:Tax.OperationGroup@firs.gov.ng)

[olufemi.faniyi@firs.gov.ng](mailto:olufemi.faniyi@firs.gov.ng)